

**DISTRIBUTION OF
BUILD INDIANA FUND
AND
LOTTERY AND GAMING REVENUES**

**Fiscal Year Ending
June 30, 2012**

**Prepared by the
Indiana State Budget Agency**

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Distribution of Build Indiana Fund and Lottery and Gaming Revenues

Executive Summary

This executive summary and the following report were prepared by the Indiana State Budget Agency. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and more than 2,000 charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. Since its inception, the Hoosier Lottery has contributed \$4,111.2 million in profits towards state and local distributions.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes, festival events, raffles, and the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$103.2 million in revenues towards state and local distributions.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$10,006.9 million in revenues to state and local funds.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos). Pari-mutuel taxes and slot machine wagering taxes have contributed \$750.1 million to state and local funds.

The two racinos also paid \$250.0 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

Revenue data for FY 2012 shows that riverboats contributed 64.6% of the revenues from L&G sources for that fiscal year. The riverboats account for 66.3% of cumulative contributions since 1989 from all L&G sources. In FY 2012, the Hoosier Lottery contributed 19.0% of total revenues from L&G sources. The lottery's cumulative share is 27.3%. The lottery's cumulative share is higher than its current share because the Hoosier Lottery started operations in 1989, almost seven years before any Indiana casino. In FY 2012, racinos contributed 15.9% of total revenues from L&G sources. Since horse track casinos have been in operation for only three years, the cumulative contributions by the racinos are lower at 5.0%. Charitable gaming contributed 0.5% in FY 2012 and 0.7% of cumulative L&G revenues. Interest generated from the Build Indiana Fund since FY 1990 accounts for 0.8% of the total historical L&G revenues.

The State General Fund, Build Indiana Fund, local government units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received 44.5% of FY 2012 revenues and 30.4% of the cumulative revenues since 1989. The Build Indiana Fund received 22.9% of FY 2012 revenues and 36.4% of cumulative revenues. Local units received 21.9% of FY 2012 revenues and 20.3% of cumulative revenues. The Teachers' Retirement Fund and Police/Fire Pension Relief Fund received 5.5% of FY 2012 revenues and 7.7% of cumulative revenues. Other state funds received 4.8% of FY 2012 revenues and 4.5% of cumulative revenues. Additionally, less than 1% of the total revenues were spent by state agencies towards administrative costs related to L&G.

Introduction

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2012, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995, the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund. The Build Indiana Fund was established by the 1989 Lottery Act (P.L. 25-1995), which required that revenue from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

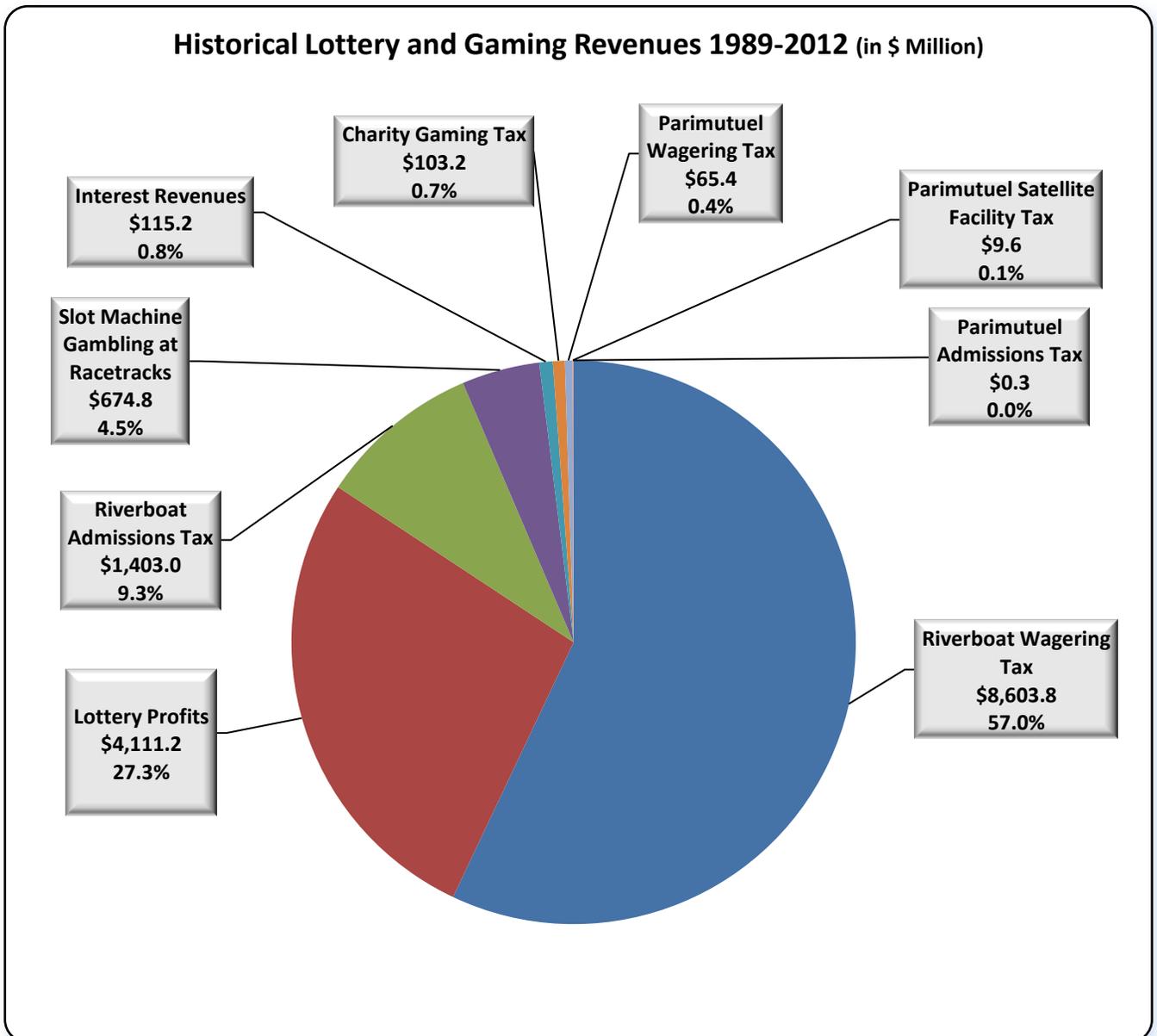
Through P.L. 186-2002 and P.L. 192-2002(ss), the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002(ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns, and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the State General Fund.

After \$60.0 million of Hoosier Lottery profits are transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining Hoosier Lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the State General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million guarantee. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants.

L&G REVENUES AVAILABLE FOR DISTRIBUTION TO STATE & LOCAL FUNDS:

in \$ Million Fiscal Year	<i>Up to</i> <u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>TOTAL</u>
<i>Source</i>					
Riverboat Wagering Tax	\$6,640.6	\$669.3	\$663.6	\$630.3	\$8,603.8
Lottery Profits	\$3,489.5	\$183.9	\$230.2	\$207.6	\$4,111.2
Riverboat Admissions Tax	\$1,167.9	\$80.9	\$79.0	\$75.1	\$1,403.0
Slot Machine Gambling at Racetracks	\$151.6	\$165.3	\$187.6	\$170.2	\$674.8
Interest Revenue	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	\$85.8	\$5.9	\$5.7	\$5.7	\$103.2
Parimutuel Wagering Tax	\$56.4	\$3.1	\$2.9	\$2.9	\$65.4
Parimutuel Satellite Facility Tax	\$8.1	\$0.5	\$0.5	\$0.5	\$9.6
Parimutuel Admissions Tax	\$0.3	\$0.0	\$0.0	\$0.0	\$0.3
TOTAL	\$11,715.5	\$1,109.0	\$1,169.6	\$1,092.4	\$15,086.5

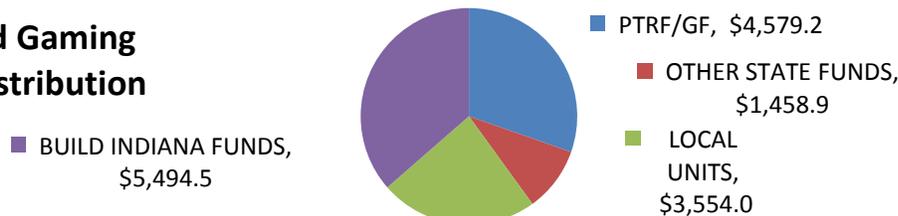
Note: This table does not include license fee revenue.



DISTRIBUTIONS OF LOTTERY & GAMING REVENUES:						
in \$ Million		<i>Up to</i>				
Fiscal year		<u>2008</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>TOTAL</u>
<u>Source</u>	<u>Receiving Fund</u>					
Lottery Profits	Build Indiana Fund	\$2,508.8	\$123.9	\$160.2	\$147.6	\$2,940.5
Riverboat Wagering Tax	Build Indiana Fund	\$2,026.3	\$121.8	\$85.8	\$98.5	\$2,332.5
Build Indiana Fund Interest	Build Indiana Fund	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	Build Indiana Fund	\$64.2	\$3.0	\$3.0	\$3.0	\$73.2
Parimutuel Wagering Tax	Build Indiana Fund	\$30.0	\$1.3	\$1.0	\$0.9	\$33.2
BUILD INDIANA FUND						\$5,494.5
Riverboat Wagering Tax	Property Tax Replacement Fund	\$2,764.6	\$0.0	\$0.0	\$0.0	\$2,764.6
Riverboat Wagering Tax	General Fund	\$221.6	\$372.0	\$404.0	\$357.4	\$1,354.9
Racetrack Slots Wagering Tax	General Fund	\$62.8	\$120.8	\$131.3	\$117.6	\$432.5
Racetrack Share of 15% of AGR	General Fund	\$0.0	\$3.0	\$13.5	\$10.7	\$27.2
PTRF/GF						\$4,579.2
Lottery Profits	Teachers' Retirement Fund	\$582.6	\$30.0	\$35.0	\$30.0	\$677.6
Riverboat Admissions Tax	State Units	\$348.7	\$25.3	\$29.5	\$23.7	\$427.2
Riverboat Wagering Tax	Admissions Tax Hold Harmless	\$78.8	\$4.3	\$4.2	\$4.4	\$91.7
Racetrack Share of 15% of AGR	Breed Funds	\$24.2	\$24.4	\$24.6	\$23.3	\$96.4
Racetrack Slots Wagering Tax	Property Tax Trust Fund	\$49.3	\$0.0	\$0.0	\$0.0	\$49.3
Riverboat Wagering Tax	Gaming Commission Admin.	\$38.3	\$1.8	\$1.1	\$1.4	\$42.7
Parimutuel Wagering Tax	Horse Racing Commission Admin.	\$24.2	\$1.7	\$1.8	\$1.8	\$29.6
Charity Gaming Tax	DOR/IGC Admin.	\$21.6	\$2.9	\$2.7	\$2.7	\$30.0
Parimutuel Satellite Facility Tax	Livestock Industry Promotion Fund	\$4.0	\$0.3	\$0.3	\$0.2	\$4.8
Parimutuel Satellite Facility Tax	State Fair Commission	\$4.0	\$0.3	\$0.3	\$0.2	\$4.8
Parimutuel Wagering Tax	Purdue Veterinary School	\$2.3	\$0.2	\$0.2	\$0.2	\$2.7
Lottery Profits	Help America Vote Fund	\$1.8	\$0.0	\$0.0	\$0.0	\$1.8
Parimutuel Admissions Tax	General Fund	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
Riverboat Wagering Tax	Indiana Economic Development Corp.	\$0.0	\$0.0	\$0.1	\$0.1	\$0.2
OTHER STATE FUNDS						\$1,458.9
Riverboat Wagering Tax	Local Distribution (Co. with Casinos)	\$1,130.0	\$99.8	\$100.4	\$99.3	\$1,429.6
Riverboat Admissions Tax	Local Units	\$819.1	\$55.6	\$49.5	\$51.4	\$975.7
Lottery Profits	Local Police/Fire Pension	\$396.3	\$30.0	\$35.0	\$30.0	\$491.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	\$198.0	\$33.0	\$33.0	\$33.0	\$297.0
Riverboat Wagering Tax	Adm Tax Hold Harmless To Locals	\$183.1	\$36.5	\$35.0	\$36.3	\$290.9
County Slots Wagering Tax	Local Units with Horse Tracks	\$11.5	\$12.9	\$13.7	\$14.0	\$52.1
Supplemental Slots 1% Tax	Orange County Casino Owner	\$3.8	\$4.3	\$4.6	\$4.7	\$17.4
Parimutuel Admissions Tax	Local Units with Horse Tracks	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
LOCAL DISTRIBUTION						\$3,554.0
TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS						\$15,086.5

Local units also receive money deposited in the Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. From 1989 through June 2012 the Build Indiana Fund has received \$5.630 billion in lottery and gaming revenues and transfers.

Lottery and Gaming Revenue Distribution



DETAIL DISTRIBUTIONS FROM BUILD INDIANA FUND:

Distributions from Build Indiana Fund for FY 2012 and cumulative since FY 1989					
in \$ Million	<i>Up to</i>				
Build Indiana Fund Distributions	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>TOTAL</u>
<i>Fund</i>					
Excise Tax Replacement Distribution	\$2,997.1	\$236.2	\$236.2	\$236.2	\$3,705.7
Build Indiana Fund State & Local Projects	\$846.4	\$15.3	\$14.0	\$14.2	\$889.9
Property Tax Replacement Fund Transfer	\$375.0				\$375.0
Supplemental Tuition Support	\$293.2				\$293.2
Board of Finance Transfer to the General Fund	\$291.3				\$291.3
Transfer to General Fund & Highway Fund During 90-91 Recession	\$72.5				\$72.5
TOTAL BUILD INDIANA FUND DISTRIBUTION	\$4,875.5	\$251.5	\$250.2	\$250.4	\$5,627.6

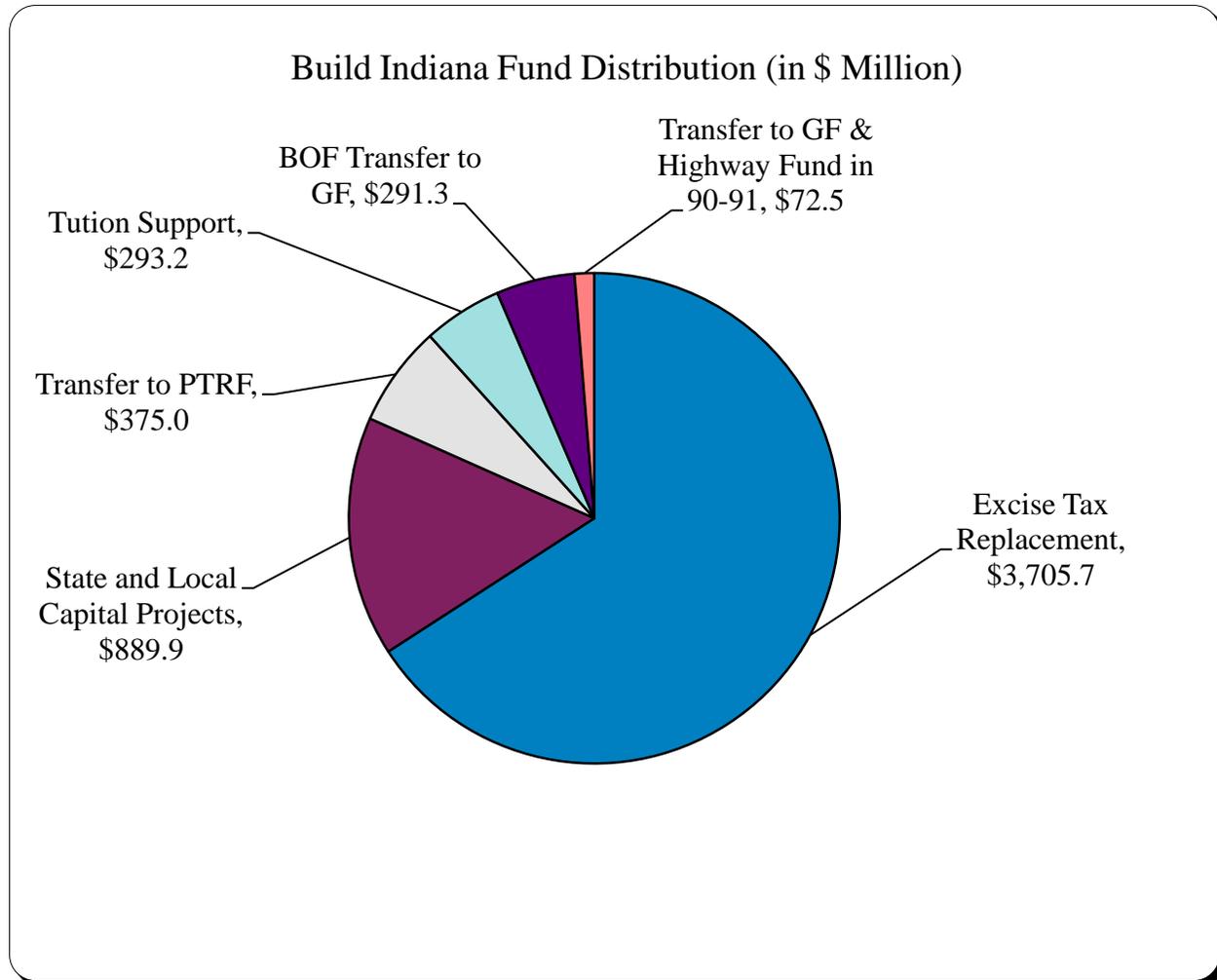


Figure 1 (page 9) illustrates the sources of revenue and the hierarchy of distributions within the Build Indiana Fund. The highest priority for Build Indiana Fund distributions is for motor vehicle excise tax replacement. IC 4-30-17-3.5, as amended by P.L. 186-2002, requires annual transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account in the amount of \$236.2 Million for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guarantees that if funds in the Build Indiana Fund are insufficient to make the transfers to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall. Any surplus remaining in the fund after the transfers to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

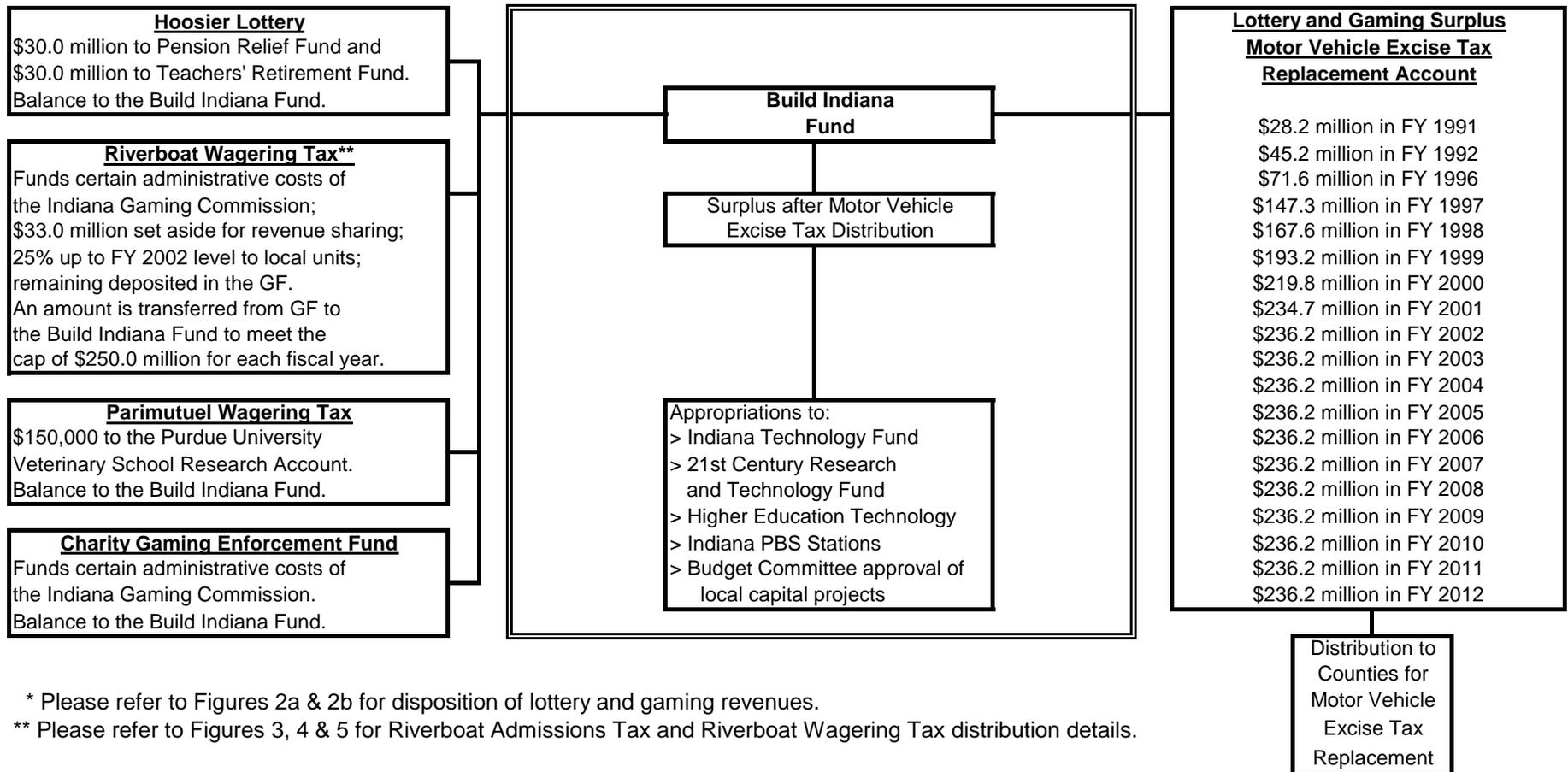
For FY 2012, the funds remaining after the transfers for motor vehicle excise tax replacement were appropriated to the Indiana Technology Fund, and other local and state projects. Of the total \$5.630 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$5.628 billion has been distributed as described in this report. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

Figures 2a & 2b (pages 10 through 12) illustrate the disposition of lottery and gaming revenues in FY 2012 and cumulative since 1989. *Figures 3, 4, & 5* (pages 13 through 15) illustrate the riverboat admissions and wagering tax distribution plan. *Figures 6 & 7* (pages 16 & 17) illustrate the distribution of revenues from gambling games at racetracks. *Figure 8* (page 18) presents a chart showing the total lottery and gaming revenues by source for each year since the inception of gaming activities in Indiana. *Figure 9a* (page 19) shows the distribution of total gaming revenues by fund type. *Figures 9b-9e* (pages 20 through 23) separately show the distribution of lottery, riverboat, and racino revenues. *Figure 10* (page 24) illustrates historical distributions from the Build Indiana Fund.

Table 1 (page 25) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2012 and shows cumulative distributions since FY 1989. *Table 2* (pages 26 through 45) details certain FY 2012 distributions on a county-by-county basis and shows cumulative distributions since FY 1989. *Tables 3, 4, 5, & 6* (pages 46 through 49) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Supplemental appendix materials provide additional details on historical expenditure from Build Indiana Fund and riverboat taxes. *Appendix I* (pages 50 through 53) outlines 15 expenditure categories within the Build Indiana Fund. *Appendix II* (pages 54 through 56) provides detail on distribution of gaming revenues.

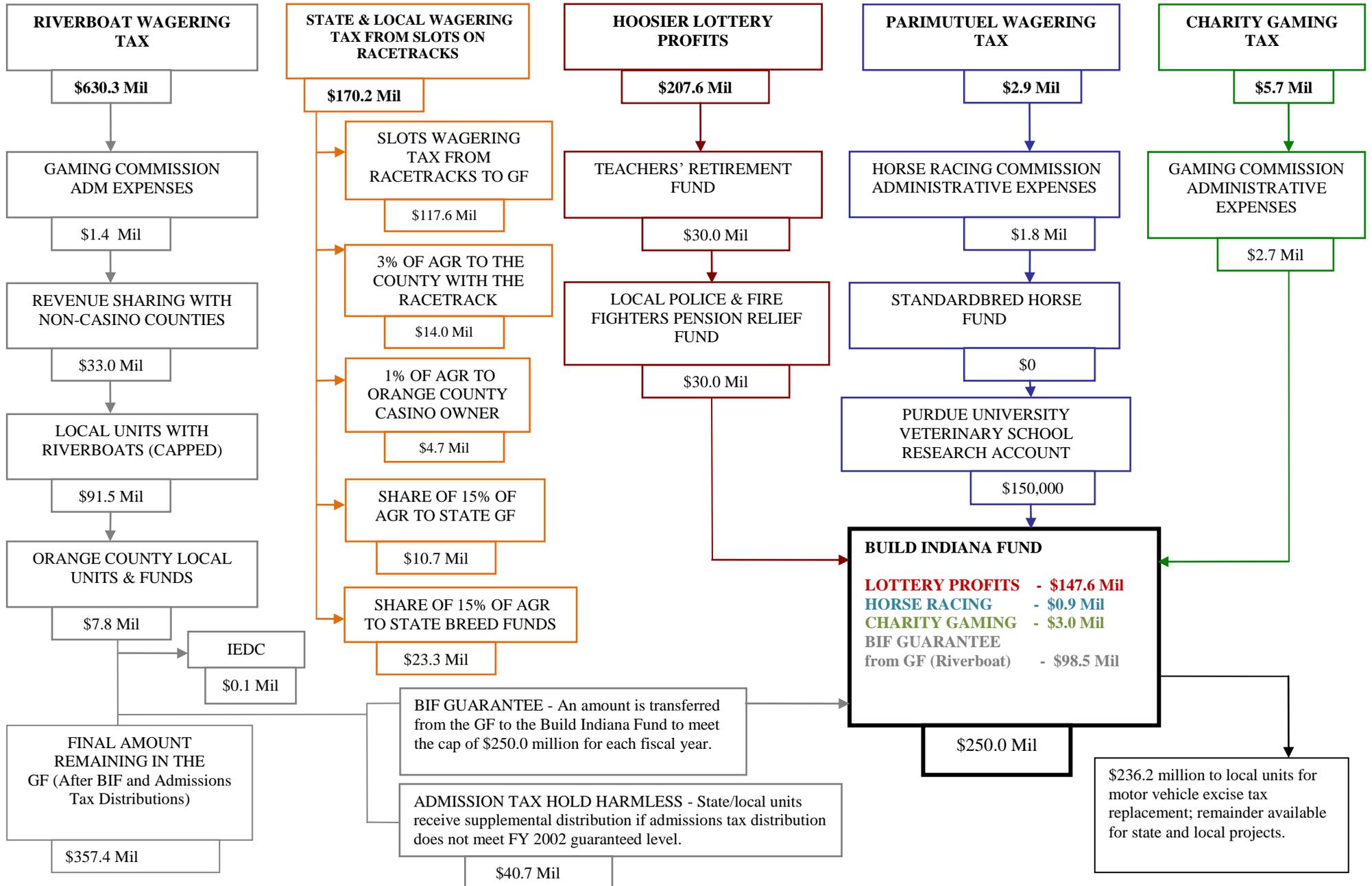
Figure 1
BUILD INDIANA FUND
Sources and Uses *



* Please refer to Figures 2a & 2b for disposition of lottery and gaming revenues.

** Please refer to Figures 3, 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Figure 2a: FY 2012 DISPOSITION OF LOTTERY AND GAMING REVENUES



¹Figure 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY 1989-FY 2012

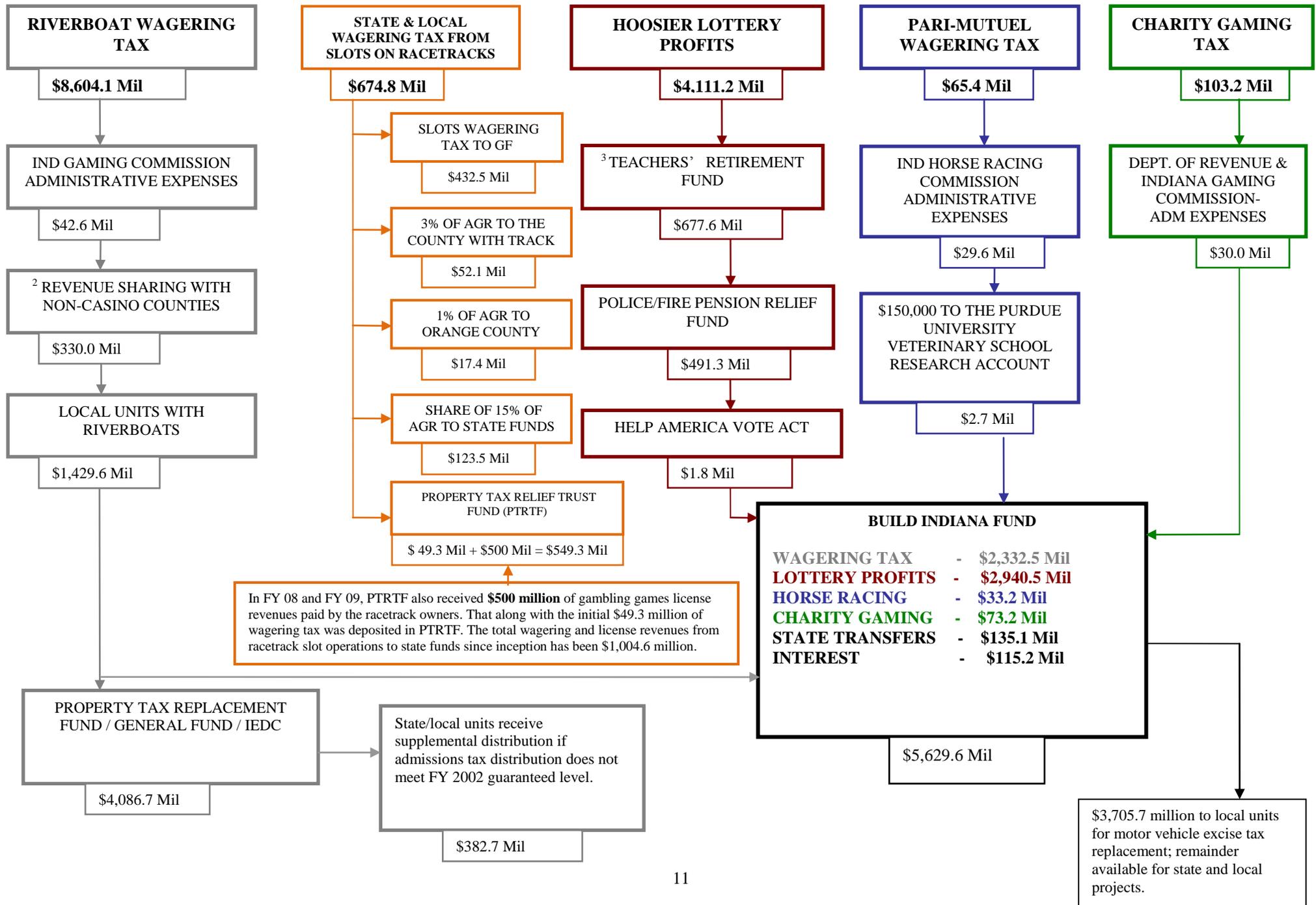


Figure 2b continued from page 11

¹ The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2012. The corresponding flowchart presents the amount of revenue distributed to various accounts. The Build Indiana Fund, which receives most of the residual lottery and gaming revenues, also receives state transfers and interest revenues.

² Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing but was transferred to the State General Fund on June 30, 2003.

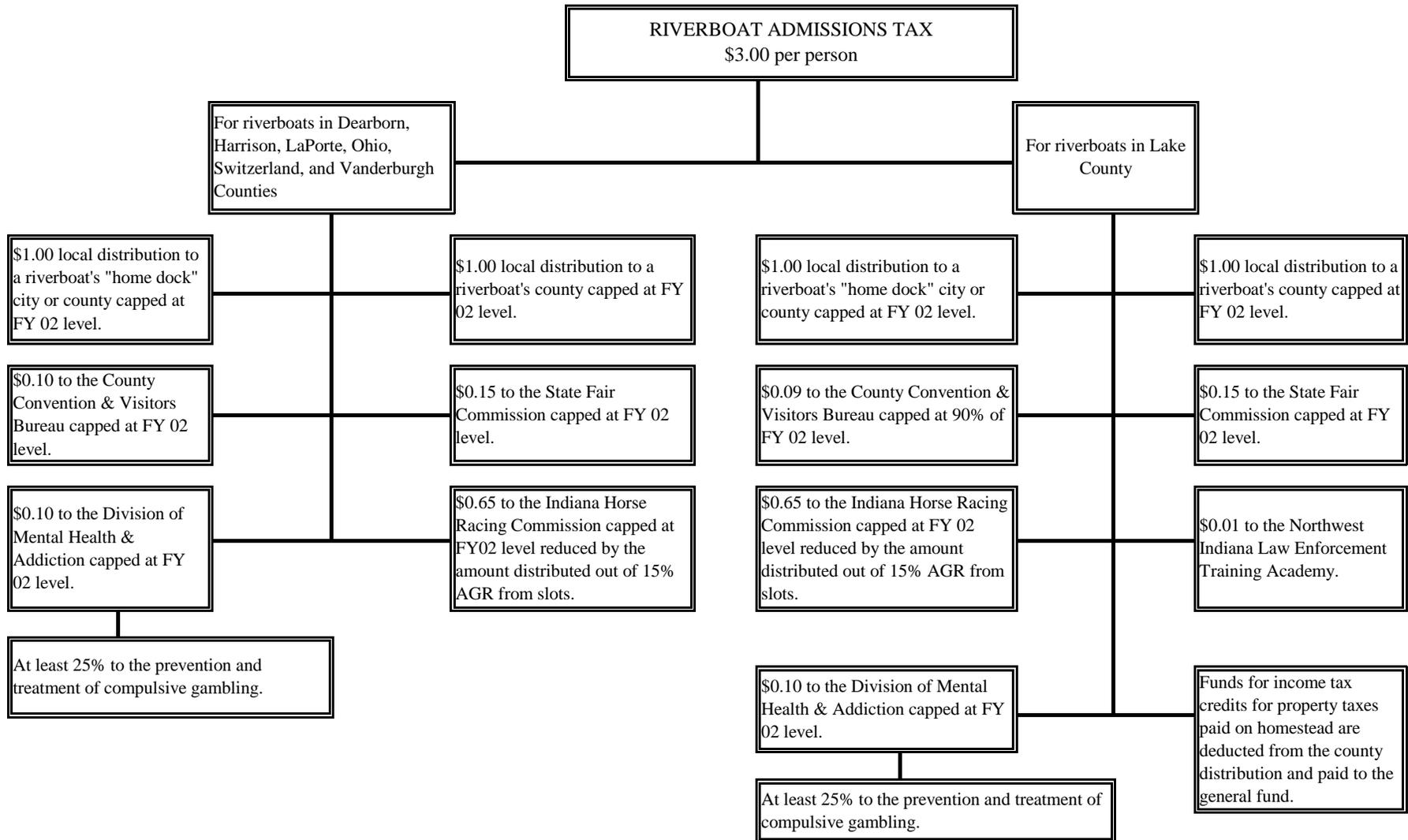
³ P.L. 224-2003 required the FY 2004 and FY 2005 distribution of \$30.0 million to TRF to be used to reduce the employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

TAX TYPE	DISTRIBUTION	TOTAL DIST. SINCE START OF OPERATIONS
RIVERBOAT ADMISSIONS TAX	\$3 per patron collected and remitted by the licensee. The revenue is distributed to local and state units.	\$1,402.9 Mil*
PARIMUTUEL ADMISSIONS TAX	\$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located.	\$0.3 Mil
PARIMUTUEL SATELLITE FACILITY TAX	0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission.	\$9.6 Mil

* Riverboat Admissions Tax figure does not include the supplemental distribution made from wagering tax deposited in State General Fund. This amount is included in the wagering tax revenue distribution in the chart.

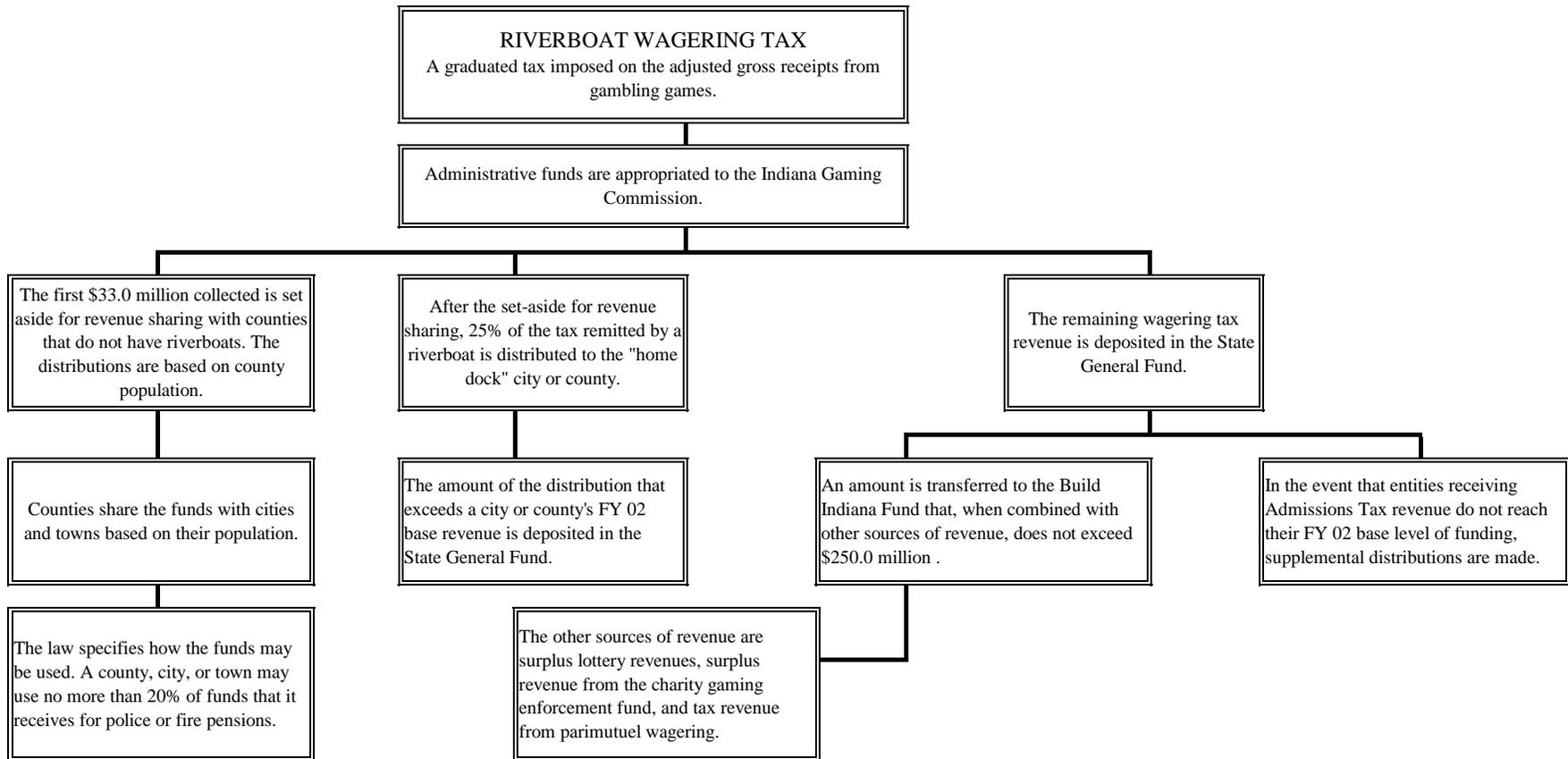
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2012



Notes:

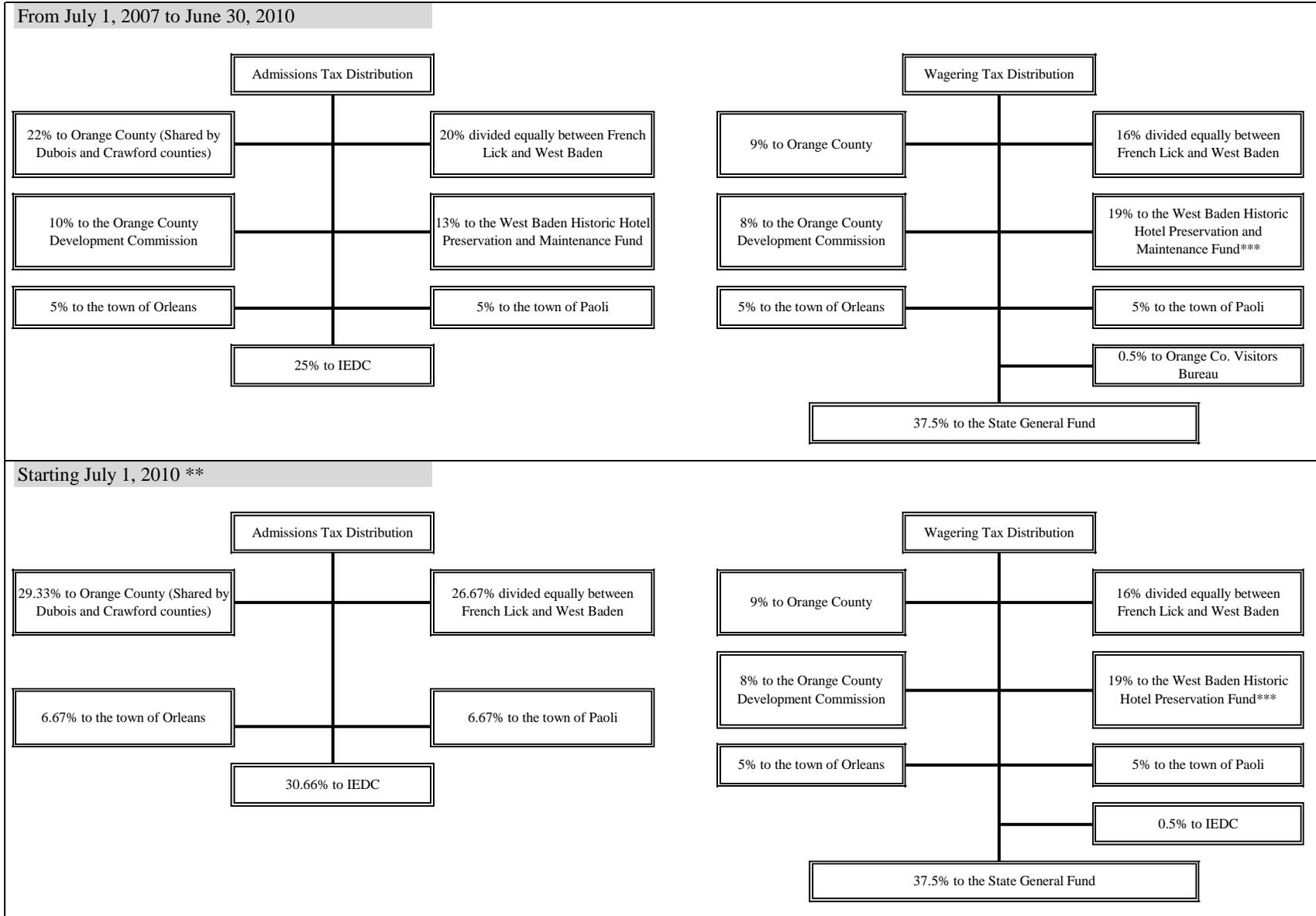
- (1) Distribution amounts in excess of an entity's FY 02 base level of funding are paid to the State General Fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2012



Notes: This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

**Figure 5
ORANGE COUNTY CASINO TAX DISTRIBUTIONS***



* French Lick Resort Casino started operations in Orange County in November 2006.

** Distributions of Admissions Tax collected after June 30, 2010 were changed by P.L. 96-2010.

*** Once the balance in the fund exceeds \$20.0 million, this revenue must be distributed to the State General Fund.

FIGURE 6

FISCAL YEAR DISPOSITION OF SLOT MACHINE WAGERING TAXES & FEES FROM INDIANA RACETRACKS

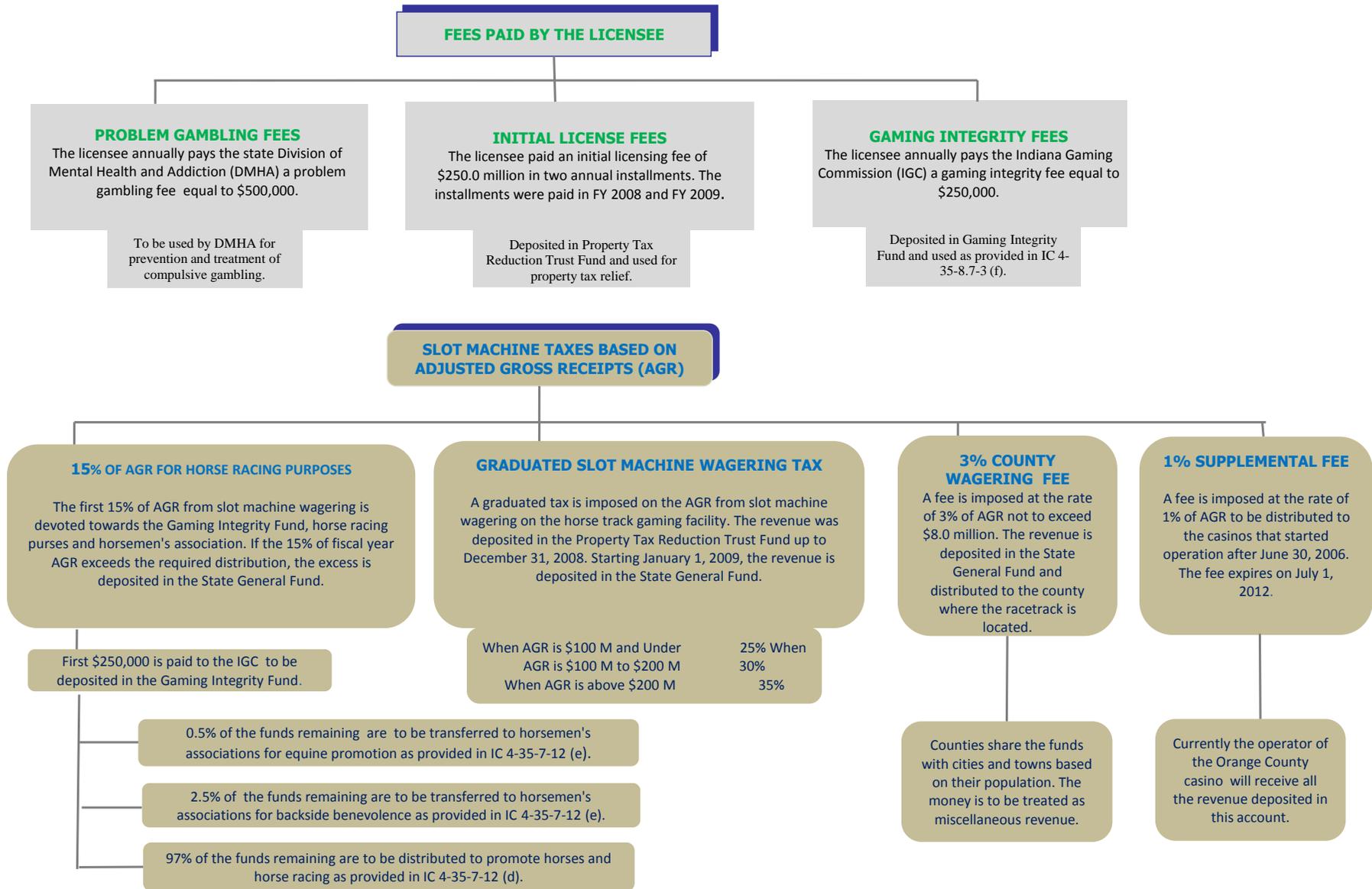
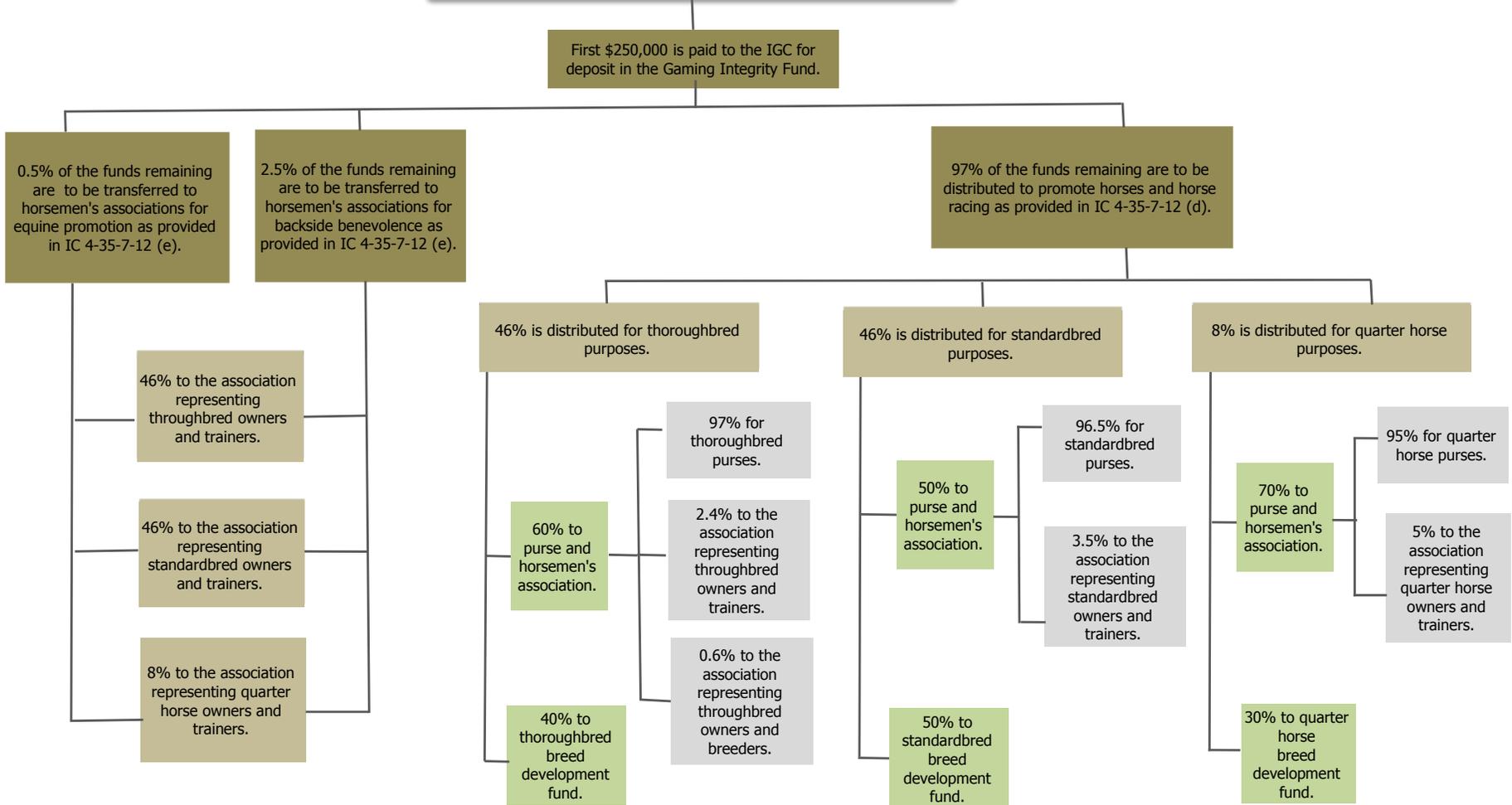


FIGURE 7
DISTRIBUTION OF 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY*
FISCAL YEAR 2012

**** 15% of AGR for HORSE RACING PURPOSES**
 The first 15% of AGR from slot machine wagering up to the cap is devoted towards the Gaming Integrity Fund, horse racing purses and horsemen's associations. If the 15% of fiscal year AGR exceeds the cap, the excess is deposited in the State General Fund.



Notes:

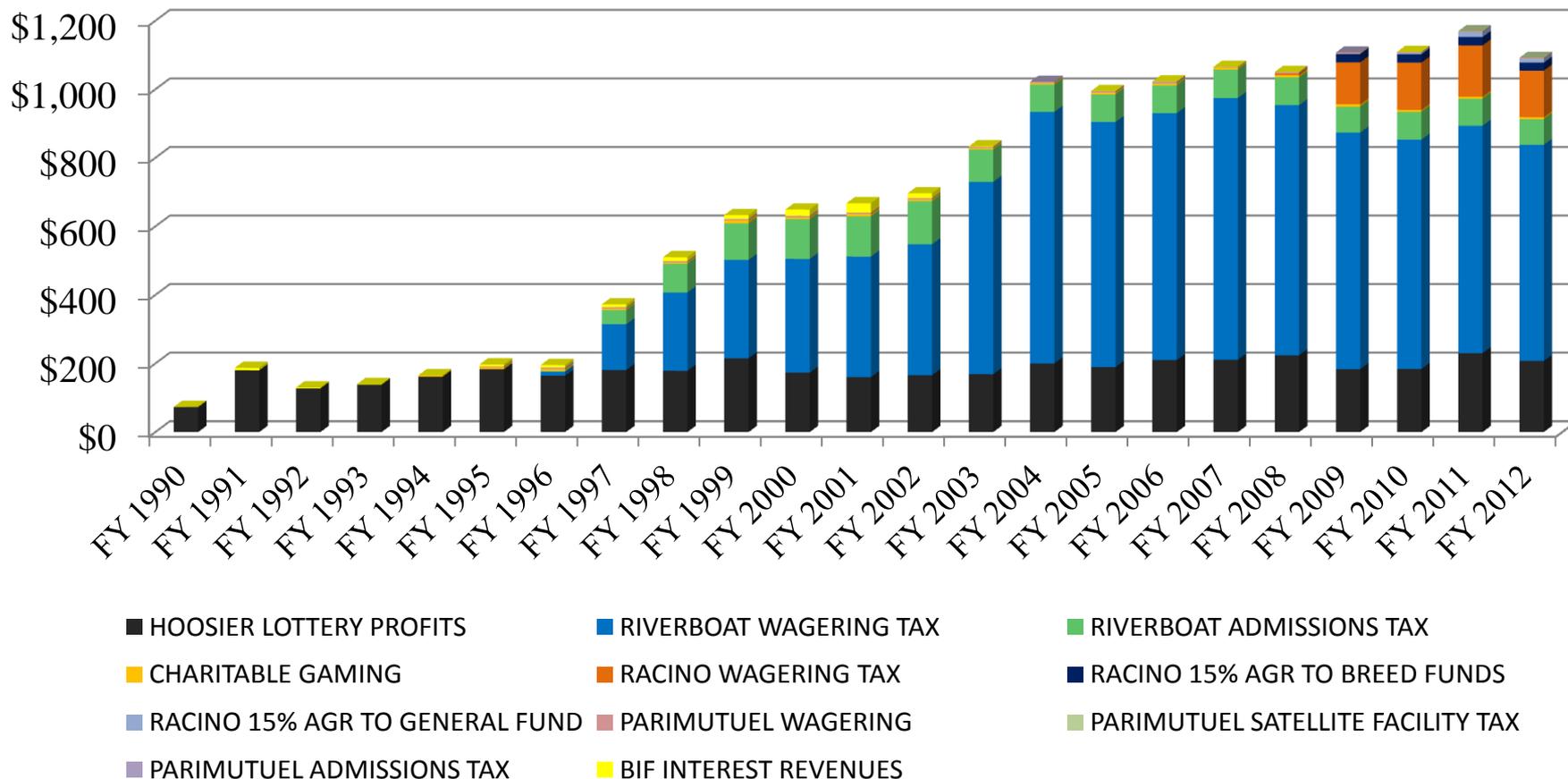
* The Indiana Horse Racing Commission reports that \$260.1 million was distributed between FY 2009 and FY 2012 for the purposes listed in this figure.

** \$27.0 million of the \$260.1 million was deposited in the State General Fund. If 15% of the fiscal year AGR exceeds the fiscal year cap, the excess is deposited in the State General Fund.

FIGURE 8

GAMING REVENUES BY TYPE

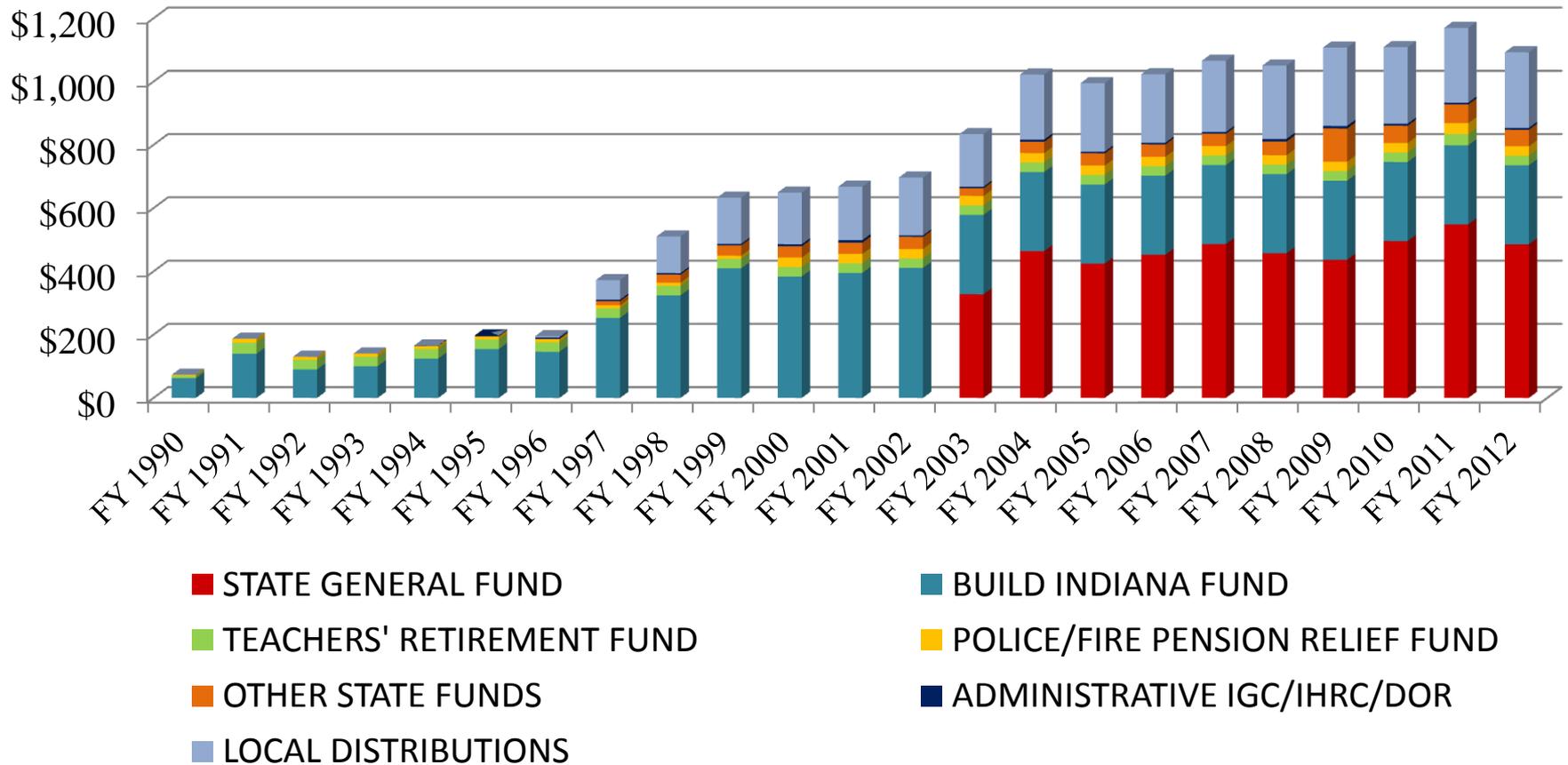
(in \$ Million)



This figure does not include the following:

- (1) License fees paid by the owners and operating agents of riverboats and racinos.**
- (2) License fees paid by the suppliers of gaming equipment.**
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.**
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.**

FIGURE 9(a)
DISTRIBUTION OF GAMING REVENUES
AND BIF INTEREST BY TYPE OF DISTRIBUTION
 (in \$ Million)



This figure does not include the following:

- (1) License fees paid by the owners and operating agents of riverboats and racinos.
- (2) License fees paid by the suppliers of gaming equipment.
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.

FIGURE 9(b)

DISTRIBUTION OF HOOSIER LOTTERY PROFITS

(in \$ Million)

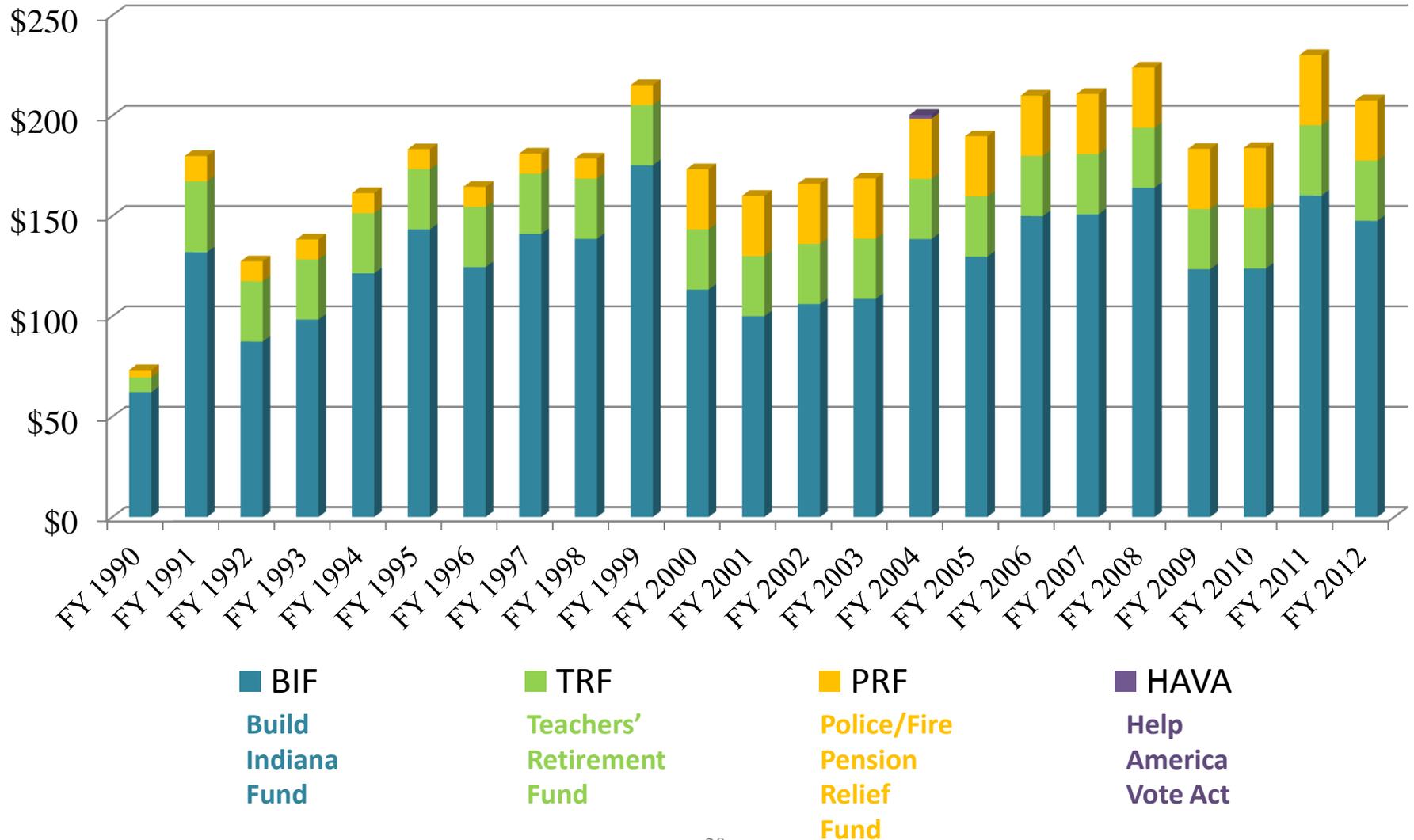


FIGURE 9(c)
DISTRIBUTION OF RIVERBOAT WAGERING TAX REVENUES
 (in \$ Million)

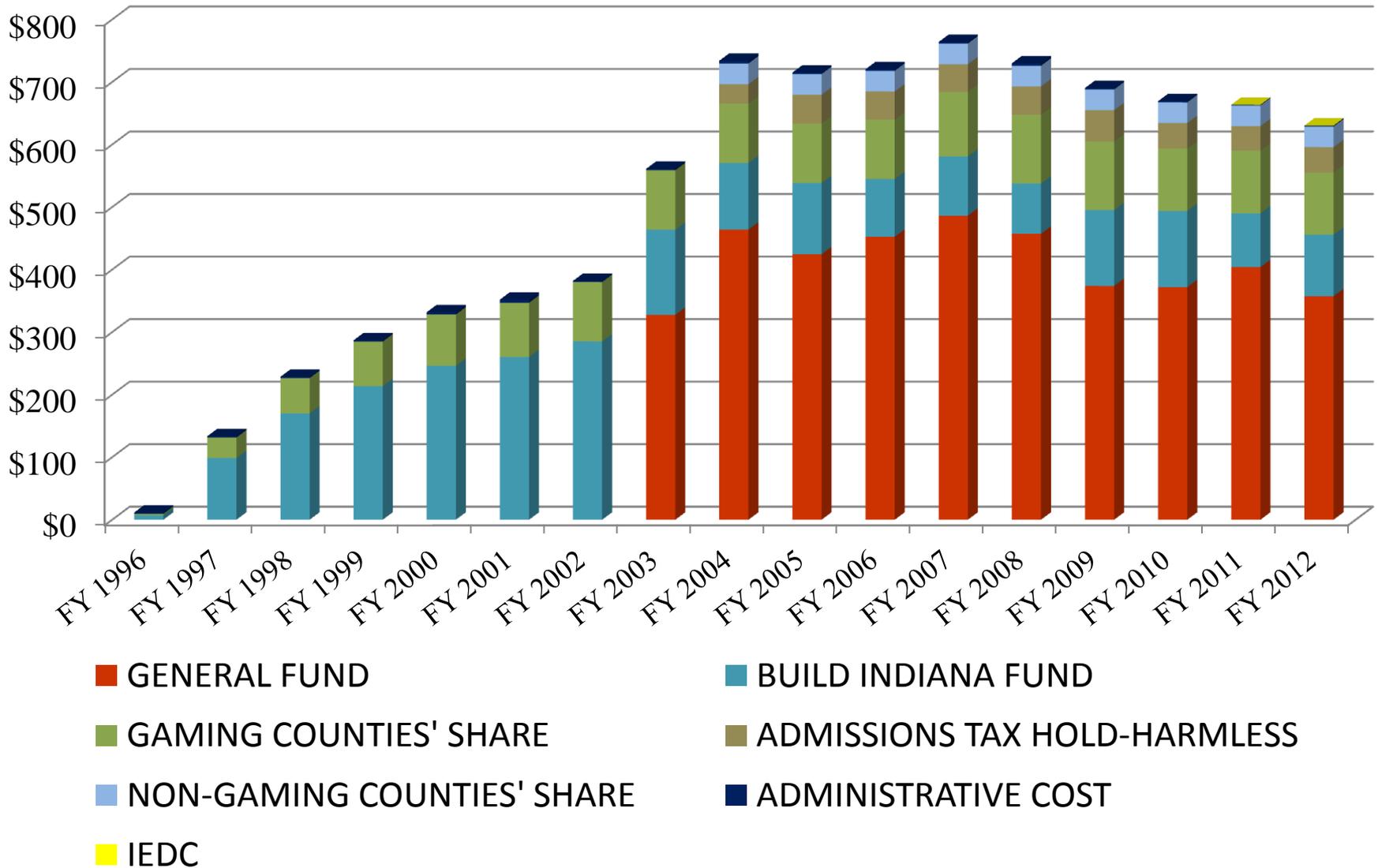
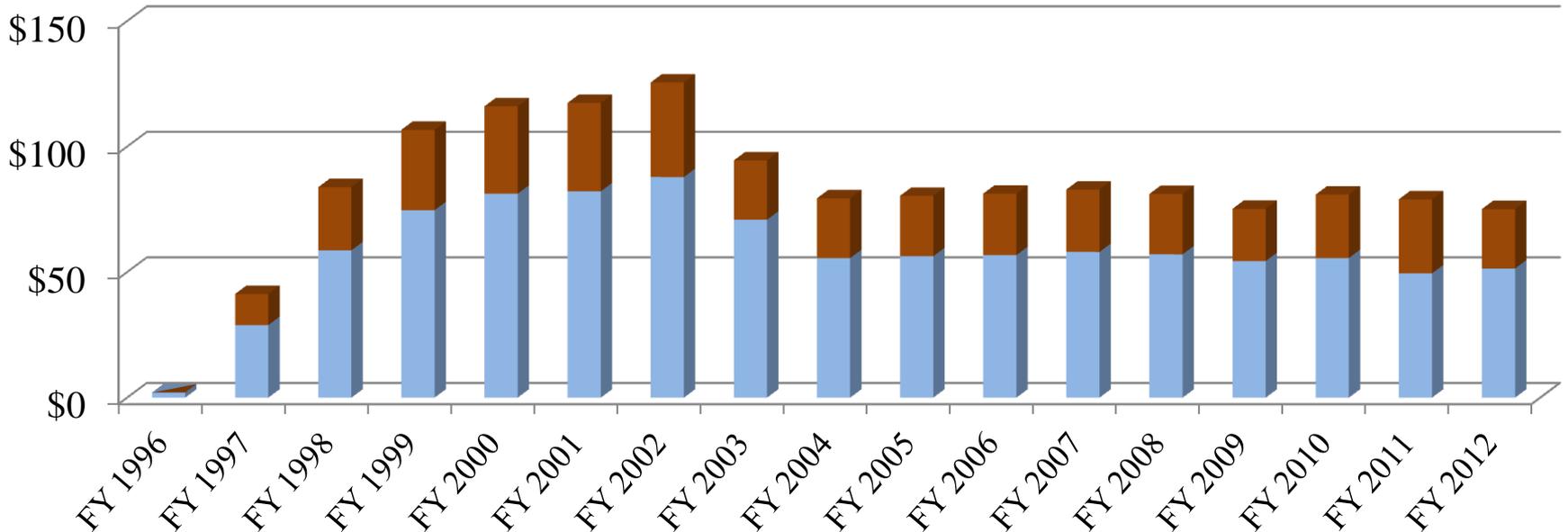


FIGURE 9(d)
DISTRIBUTION OF RIVERBOAT ADMISSIONS TAX REVENUES
 (in \$ Million)



LOCAL UNITS
 Counties, cities, towns,
 and local funds receive
 this distribution.

STATE AGENCIES AND FUNDS
 Indiana Horse Racing Commission,
 Indiana General Fund,
 Mental Health Fund,
 Indiana State Fair Commission.

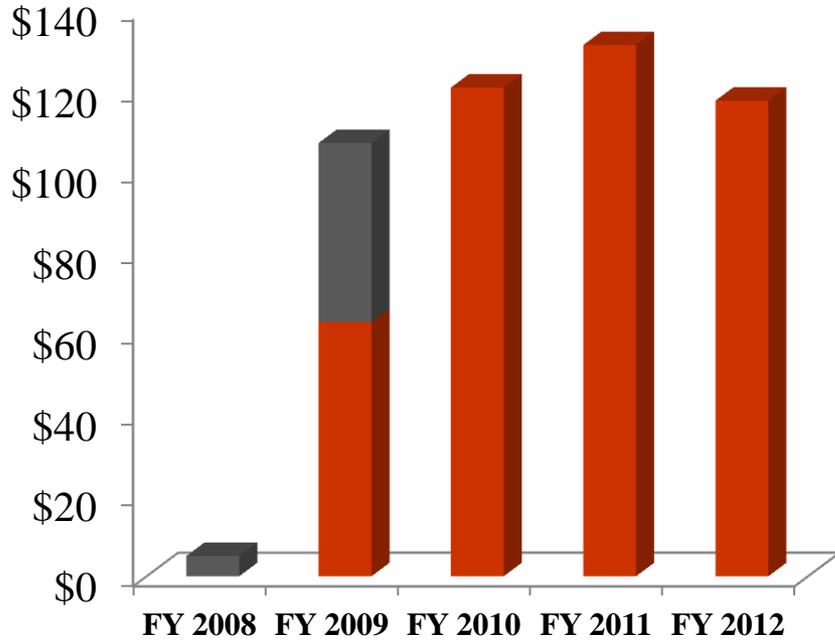
Effective July 1, 2002, Indiana riverboats were allowed to request flexible scheduling. Each Indiana riverboat made such a request and the Indiana Gaming Commission granted those requests. The admissions tax of \$3.00 per person/per excursion also changed for those riverboats implementing flexible scheduling to a rate of \$3.00 per person. This resulted in a reduced collection of admissions tax as seen in the chart above.

FIGURE 9(e)

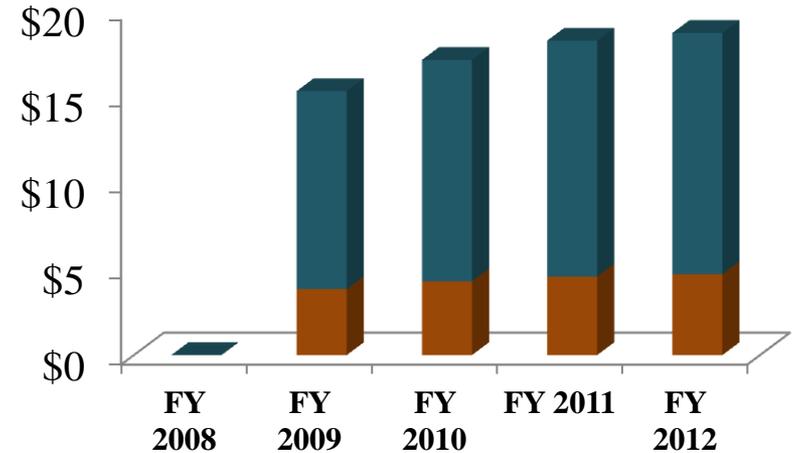
DISTRIBUTION OF RACINO WAGERING TAX REVENUES

(in \$ Million)

RACINO WAGERING TAX TO STATE



RACINO WAGERING TAX TO OTHER ENTITIES



■ GENERAL FUND

■ PROPERTY TAX REDUCTION TRUST FUND

■ 1% OF AGR TO ORANGE COUNTY CASINO

■ 3% OF AGR TO RACINO COUNTIES

FIGURE 10
HISTORICAL BUILD INDIANA FUND DISTRIBUTIONS
FY 1990 - FY 2012
(in \$ Million)

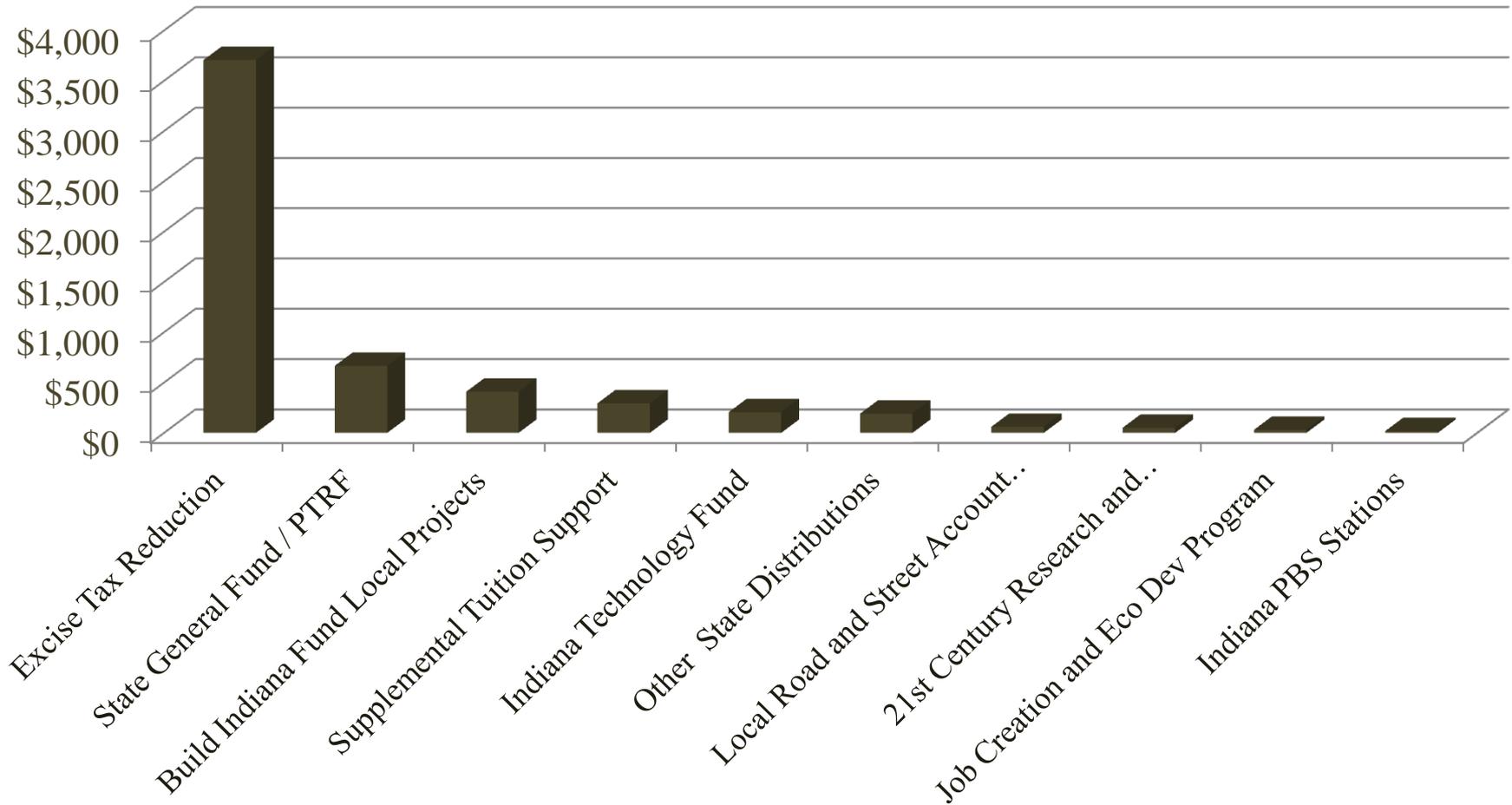


Table 1
Distribution of Build Indiana Fund and
Distribution of Lottery Share to TRF & PERF
Fiscal Year 2012
and Cumulative: FY 1989 Through FY 2012
by Expenditure/Distribution Category
(in Dollars)

	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	\$236,212,440	\$3,705,717,336
<i>Supplemental Tuition Support</i>		293,208,199
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>		408,023,074
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,074,994	205,299,289
<i>21st Century Research and Technology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nanotechnology</i>		5,000,000
<i>Higher Education Technology</i>		29,000,000
<i>Department of Natural Resources State Projects</i>		2,750,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Other State & Local Distributions</i>	10,126,889	39,316,668
<i>Transfer to the General Fund</i>		291,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		72,500,000
Total - Build Indiana Fund Distributions	250,414,323	5,627,655,399
<i>City and Town Police and Fire Pensions</i>	30,000,000	491,332,833
<i>Teachers' Retirement Fund Pre-1996 Account</i>	30,000,000	617,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
Total - Retirement Fund Distributions	60,000,000	1,168,933,796
GRAND TOTAL	310,414,323	6,796,589,195

NOTE:

This table illustrates the distributions from the Build Indiana Fund for FY 2012 and cumulative since FY 1989. As stated earlier in this report, \$5,627.6 million was distributed from the Build Indiana Fund between FY 1989 and FY 2012. The table above also includes the distributions of lottery profits deposited in the Teachers' Retirement Fund (TRF) and Police / Fire Pension Relief Fund. \$677.6 million of lottery profits have been distributed to TRF. \$491.3 million in lottery profits have been distributed to PERF.

Table 2
Distribution of Build Indiana Fund and
Distribution of Lottery Share to TRF & PERF
Fiscal Year 2012
and Cumulative: FY 1989 Through FY 2012
by County
(in Dollars)

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>1 Adams</u>		
<i>Excise Tax Reduction</i>	\$794,308	\$14,573,404
<i>Supplemental Tuition Support</i>		\$1,544,370
<i>City and Town Police and Fire Pensions</i>	58,806	\$887,390
<i>Build Indiana Fund Local Projects</i>		\$2,012,831
<i>Local Road and Street Account Distribution</i>		\$299,509
<i>Indiana Technology Fund</i>	24,087	\$1,308,658
Total	<u>877,201</u>	<u>20,626,162</u>
<u>2 Allen</u>		
<i>Excise Tax Reduction</i>	\$12,415,380	\$199,217,908
<i>Supplemental Tuition Support</i>		\$13,905,752
<i>City and Town Police and Fire Pensions</i>	2,068,364	\$30,761,620
<i>Build Indiana Fund Local Projects</i>		\$17,722,238
<i>Local Road and Street Account Distribution</i>		\$3,484,576
<i>Indiana Technology Fund</i>	21,936	\$5,463,440
Total	<u>14,505,680</u>	<u>270,555,534</u>
<u>3 Bartholomew</u>		
<i>Excise Tax Reduction</i>	\$2,892,623	\$47,363,808
<i>Supplemental Tuition Support</i>		\$3,277,832
<i>City and Town Police and Fire Pensions</i>	355,170	\$5,283,401
<i>Job Creation and Economic Development</i>		\$2,266,667
<i>Build Indiana Fund Local Projects</i>		\$7,324,741
<i>Local Road and Street Account Distribution</i>		\$755,581
<i>Indiana Technology Fund</i>	16,246	\$1,695,727
Total	<u>3,264,038</u>	<u>67,967,758</u>
<u>4 Benton</u>		
<i>Excise Tax Reduction</i>	\$322,154	\$5,220,794
<i>Supplemental Tuition Support</i>		\$606,985
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$924,850
<i>Local Road and Street Account Distribution</i>		\$96,453
<i>Indiana Technology Fund</i>	6,965	\$565,622
Total	<u>329,119</u>	<u>7,414,705</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>5 Blackford</u>		
<i>Excise Tax Reduction</i>	\$397,294	\$6,907,332
<i>Supplemental Tuition Support</i>		\$812,813
<i>City and Town Police and Fire Pensions</i>	21,514	\$406,336
<i>Build Indiana Fund Local Projects</i>		\$1,998,850
<i>Local Road and Street Account Distribution</i>		\$148,169
<i>Indiana Technology Fund</i>	3,743	\$419,715
Total	422,551	10,693,215
<u>6 Boone</u>		
<i>Excise Tax Reduction</i>	\$3,064,725	\$40,400,281
<i>Supplemental Tuition Support</i>		\$2,161,371
<i>City and Town Police and Fire Pensions</i>	70,705	\$885,934
<i>Build Indiana Fund Local Projects</i>		\$2,778,109
<i>Local Road and Street Account Distribution</i>		\$459,104
<i>Indiana Technology Fund</i>	47,626	\$1,619,472
Total	3,183,056	48,304,271
<u>7 Brown</u>		
<i>Excise Tax Reduction</i>	\$551,987	\$9,339,278
<i>Supplemental Tuition Support</i>		\$740,722
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,169,221
<i>Local Road and Street Account Distribution</i>		\$156,800
<i>Indiana Technology Fund</i>	10,140	\$518,355
Total	562,127	11,924,376
<u>8 Carroll</u>		
<i>Excise Tax Reduction</i>	\$786,425	\$12,511,089
<i>Supplemental Tuition Support</i>		\$868,712
<i>City and Town Police and Fire Pensions</i>	3,313	\$74,307
<i>Build Indiana Fund Local Projects</i>		\$702,161
<i>Local Road and Street Account Distribution</i>		\$197,670
<i>Indiana Technology Fund</i>	5,165	\$647,544
Total	794,903	15,001,482
<u>9 Cass</u>		
<i>Excise Tax Reduction</i>	\$1,171,870	\$21,251,321
<i>Supplemental Tuition Support</i>		\$2,260,380
<i>City and Town Police and Fire Pensions</i>	199,080	\$2,904,885
<i>Build Indiana Fund Local Projects</i>		\$3,288,510
<i>Local Road and Street Account Distribution</i>		\$396,142
<i>Indiana Technology Fund</i>	22,713	\$1,161,735
<i>Wabash River Heritage</i>		\$243,877
Total	1,393,663	31,506,850

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>10 Clark</u>		
<i>Excise Tax Reduction</i>	\$3,643,630	\$56,472,232
<i>Supplemental Tuition Support</i>		\$4,914,248
<i>City and Town Police and Fire Pensions</i>	417,606	\$5,396,865
<i>Build Indiana Fund Local Projects</i>		\$9,374,127
<i>Local Road and Street Account Distribution</i>		\$949,229
<i>Indiana Technology Fund</i>	55,059	\$2,383,329
Total	<u>4,116,295</u>	<u>79,490,029</u>
<u>11 Clay</u>		
<i>Excise Tax Reduction</i>	\$903,087	\$14,272,610
<i>Supplemental Tuition Support</i>		\$1,515,188
<i>City and Town Police and Fire Pensions</i>	24,915	\$633,010
<i>Build Indiana Fund Local Projects</i>		\$1,697,778
<i>Local Road and Street Account Distribution</i>		\$256,535
<i>Indiana Technology Fund</i>	9,651	\$812,005
Total	<u>937,653</u>	<u>19,187,127</u>
<u>12 Clinton</u>		
<i>Excise Tax Reduction</i>	\$1,074,651	\$18,286,615
<i>Supplemental Tuition Support</i>		\$1,993,146
<i>City and Town Police and Fire Pensions</i>	164,852	\$2,826,712
<i>Build Indiana Fund Local Projects</i>		\$1,730,231
<i>Local Road and Street Account Distribution</i>		\$325,726
<i>Indiana Technology Fund</i>	6,291	\$1,302,547
Total	<u>1,245,794</u>	<u>26,464,976</u>
<u>13 Crawford</u>		
<i>Excise Tax Reduction</i>	\$231,644	\$4,330,538
<i>Supplemental Tuition Support</i>		\$617,386
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,415,324
<i>Local Road and Street Account Distribution</i>		\$100,059
<i>Indiana Technology Fund</i>	7,671	\$628,067
Total	<u>239,315</u>	<u>7,091,374</u>
<u>14 Daviess</u>		
<i>Excise Tax Reduction</i>	\$1,003,325	\$14,605,645
<i>Supplemental Tuition Support</i>		\$1,350,582
<i>City and Town Police and Fire Pensions</i>	36,520	\$760,291
<i>Build Indiana Fund Local Projects</i>		\$1,939,070
<i>Local Road and Street Account Distribution</i>		\$244,935
<i>Indiana Technology Fund</i>	8,008	\$877,913
Total	<u>1,047,853</u>	<u>19,778,437</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>15 Dearborn</u>		
<i>Excise Tax Reduction</i>	\$1,851,090	\$28,900,354
<i>Supplemental Tuition Support</i>		\$2,562,385
<i>City and Town Police and Fire Pensions</i>	40,849	\$476,544
<i>Build Indiana Fund Local Projects</i>		\$1,422,109
<i>Local Road and Street Account Distribution</i>		\$451,055
<i>Indiana Technology Fund</i>	40,910	\$1,864,833
Total	<u>1,932,849</u>	<u>35,677,279</u>
<u>16 Decatur</u>		
<i>Excise Tax Reduction</i>	\$924,937	\$14,333,940
<i>Supplemental Tuition Support</i>		\$1,414,236
<i>City and Town Police and Fire Pensions</i>	42,076	\$758,797
<i>Build Indiana Fund Local Projects</i>		\$2,326,311
<i>Local Road and Street Account Distribution</i>		\$236,036
<i>Indiana Technology Fund</i>	6,396	\$842,447
Total	<u>973,409</u>	<u>19,911,767</u>
<u>17 DeKalb</u>		
<i>Excise Tax Reduction</i>	\$1,341,786	\$22,763,891
<i>Supplemental Tuition Support</i>		\$2,151,930
<i>City and Town Police and Fire Pensions</i>	17,542	\$321,172
<i>Build Indiana Fund Local Projects</i>		\$1,744,815
<i>Local Road and Street Account Distribution</i>		\$411,037
<i>Indiana Technology Fund</i>	18,471	\$1,695,772
Total	<u>1,377,799</u>	<u>29,088,617</u>
<u>18 Delaware</u>		
<i>Excise Tax Reduction</i>	\$3,514,061	\$60,616,025
<i>Supplemental Tuition Support</i>		\$6,006,536
<i>City and Town Police and Fire Pensions</i>	646,503	\$10,401,695
<i>Build Indiana Fund Local Projects</i>		\$6,054,088
<i>Local Road and Street Account Distribution</i>		\$1,188,054
<i>Indiana Technology Fund</i>	8,350	\$2,912,394
Total	<u>4,168,914</u>	<u>87,178,793</u>
<u>19 Dubois</u>		
<i>Excise Tax Reduction</i>	\$1,711,494	\$26,753,509
<i>Supplemental Tuition Support</i>		\$1,955,731
<i>City and Town Police and Fire Pensions</i>	30,434	\$430,898
<i>Build Indiana Fund Local Projects</i>		\$6,293,236
<i>Local Road and Street Account Distribution</i>		\$368,240
<i>Indiana Technology Fund</i>	37,045	\$1,440,392
Total	<u>1,778,973</u>	<u>37,242,007</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>20 Elkhart</u>		
<i>Excise Tax Reduction</i>	\$5,396,955	\$96,112,711
<i>Supplemental Tuition Support</i>		\$7,963,125
<i>City and Town Police and Fire Pensions</i>	778,689	\$11,447,829
<i>Build Indiana Fund Local Projects</i>		\$8,694,986
<i>Local Road and Street Account Distribution</i>		\$1,747,760
<i>Indiana Technology Fund</i>	48,013	\$4,772,625
Total	6,223,657	130,739,036
<u>21 Fayette</u>		
<i>Excise Tax Reduction</i>	\$635,576	\$12,708,831
<i>Supplemental Tuition Support</i>		\$1,546,130
<i>City and Town Police and Fire Pensions</i>	213,173	\$3,706,102
<i>Build Indiana Fund Local Projects</i>		\$2,435,628
<i>Local Road and Street Account Distribution</i>		\$270,661
<i>Indiana Technology Fund</i>	4,284	\$658,542
Total	853,033	21,325,894
<u>22 Floyd</u>		
<i>Excise Tax Reduction</i>	\$2,684,372	\$43,670,197
<i>Supplemental Tuition Support</i>		\$3,413,799
<i>City and Town Police and Fire Pensions</i>	529,953	\$8,363,469
<i>Build Indiana Fund Local Projects</i>		\$4,141,661
<i>Local Road and Street Account Distribution</i>		\$704,153
<i>Indiana Technology Fund</i>	14,619	\$1,468,120
Total	3,228,944	61,761,399
<u>23 Fountain</u>		
<i>Excise Tax Reduction</i>	\$600,918	\$9,662,746
<i>Supplemental Tuition Support</i>		\$1,035,238
<i>City and Town Police and Fire Pensions</i>	15,305	\$159,072
<i>Build Indiana Fund Local Projects</i>		\$1,145,353
<i>Local Road and Street Account Distribution</i>		\$174,038
<i>Indiana Technology Fund</i>		\$599,577
Total	616,223	12,776,024
<u>24 Franklin</u>		
<i>Excise Tax Reduction</i>	\$783,071	\$12,312,620
<i>Supplemental Tuition Support</i>		\$988,045
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,330,000
<i>Local Road and Street Account Distribution</i>		\$205,143
<i>Indiana Technology Fund</i>	7,320	\$624,950
Total	790,391	15,460,758

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>25 Fulton</u>		
<i>Excise Tax Reduction</i>	\$743,747	\$11,811,158
<i>Supplemental Tuition Support</i>		\$857,778
<i>City and Town Police and Fire Pensions</i>	19,258	\$218,791
<i>Build Indiana Fund Local Projects</i>		\$1,377,539
<i>Local Road and Street Account Distribution</i>		\$201,599
<i>Indiana Technology Fund</i>	24,479	\$829,836
Total	787,484	15,296,701
<u>26 Gibson</u>		
<i>Excise Tax Reduction</i>	\$1,371,225	\$20,187,917
<i>Supplemental Tuition Support</i>		\$1,588,280
<i>City and Town Police and Fire Pensions</i>	68,131	\$879,310
<i>Build Indiana Fund Local Projects</i>		\$2,437,421
<i>Local Road and Street Account Distribution</i>		\$314,453
<i>Indiana Technology Fund</i>	32,800	\$1,175,441
Total	1,472,156	26,582,823
<u>27 Grant</u>		
<i>Excise Tax Reduction</i>	\$2,076,789	\$37,890,993
<i>Supplemental Tuition Support</i>		\$4,577,783
<i>City and Town Police and Fire Pensions</i>	339,545	\$5,818,797
<i>Build Indiana Fund Local Projects</i>		\$6,509,831
<i>Local Road and Street Account Distribution</i>		\$775,967
<i>Indiana Technology Fund</i>	23,616	\$2,084,091
Total	2,439,950	57,657,461
<u>28 Greene</u>		
<i>Excise Tax Reduction</i>	\$1,139,642	\$16,993,856
<i>Supplemental Tuition Support</i>		\$1,961,863
<i>City and Town Police and Fire Pensions</i>	22,406	\$516,624
<i>Build Indiana Fund Local Projects</i>		\$1,563,302
<i>Local Road and Street Account Distribution</i>		\$306,033
<i>Indiana Technology Fund</i>	16,973	\$1,797,207
Total	1,179,021	23,138,885
<u>29 Hamilton</u>		
<i>Excise Tax Reduction</i>	\$20,302,211	\$222,618,104
<i>Supplemental Tuition Support</i>		\$6,261,205
<i>City and Town Police and Fire Pensions</i>	256,350	\$2,898,907
<i>Build Indiana Fund Local Projects</i>		\$2,565,285
<i>Local Road and Street Account Distribution</i>		\$1,625,835
<i>Indiana Technology Fund</i>	55,732	\$4,342,150
Total	20,614,293	240,311,485

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
30 <u>Hancock</u>		
<i>Excise Tax Reduction</i>	\$3,236,798	\$48,298,326
<i>Supplemental Tuition Support</i>		\$2,809,927
<i>City and Town Police and Fire Pensions</i>	43,245	\$615,776
<i>Build Indiana Fund Local Projects</i>		\$2,910,064
<i>Local Road and Street Account Distribution</i>		\$575,438
<i>Indiana Technology Fund</i>	5,400	\$1,587,402
Total	3,285,443	56,796,934
31 <u>Harrison</u>		
<i>Excise Tax Reduction</i>	\$1,295,169	\$21,002,479
<i>Supplemental Tuition Support</i>		\$1,934,236
<i>Build Indiana Fund Local Projects</i>		\$1,381,596
<i>Local Road and Street Account Distribution</i>		\$345,851
<i>Indiana Technology Fund</i>	38,366	\$1,487,312
Total	1,333,535	26,151,473
32 <u>Hendricks</u>		
<i>Excise Tax Reduction</i>	\$6,954,537	\$92,449,497
<i>Supplemental Tuition Support</i>		\$4,619,002
<i>City and Town Police and Fire Pensions</i>	79,158	\$815,943
<i>Job Creation and Economic Development</i>		\$3,930,485
<i>Build Indiana Fund Local Projects</i>		\$3,667,655
<i>Local Road and Street Account Distribution</i>		\$952,947
<i>Indiana Technology Fund</i>	79,306	\$3,081,601
Total	7,113,001	109,517,130
33 <u>Henry</u>		
<i>Excise Tax Reduction</i>	\$1,637,171	\$29,978,327
<i>Supplemental Tuition Support</i>		\$2,919,814
<i>City and Town Police and Fire Pensions</i>	166,116	\$3,251,746
<i>Build Indiana Fund Local Projects</i>		\$5,336,639
<i>Local Road and Street Account Distribution</i>		\$540,849
<i>Indiana Technology Fund</i>	19,761	\$1,703,745
Total	1,823,048	43,731,120
34 <u>Howard</u>		
<i>Excise Tax Reduction</i>	\$3,428,264	\$62,829,892
<i>Supplemental Tuition Support</i>		\$4,270,066
<i>City and Town Police and Fire Pensions</i>	848,435	\$13,373,411
<i>Job Creation and Economic Development</i>		\$1,800,000
<i>Build Indiana Fund Local Projects</i>		\$4,338,583
<i>Local Road and Street Account Distribution</i>		\$915,100
<i>Indiana Technology Fund</i>		\$2,202,073
Total	4,276,699	89,729,125

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>35</u> <u>Huntington</u>		
<i>Excise Tax Reduction</i>	\$1,243,234	\$20,887,590
<i>Supplemental Tuition Support</i>		\$2,100,520
<i>City and Town Police and Fire Pensions</i>	225,581	\$3,301,549
<i>Build Indiana Fund Local Projects</i>		\$2,166,236
<i>Local Road and Street Account Distribution</i>		\$373,281
<i>Indiana Technology Fund</i>	17,710	\$1,088,004
Total	1,486,525	29,917,181
<u>36</u> <u>Jackson</u>		
<i>Excise Tax Reduction</i>	\$1,395,507	\$22,839,271
<i>Supplemental Tuition Support</i>		\$2,021,485
<i>City and Town Police and Fire Pensions</i>	109,078	\$1,693,176
<i>Build Indiana Fund Local Projects</i>		\$2,381,097
<i>Local Road and Street Account Distribution</i>		\$397,801
<i>Indiana Technology Fund</i>	16,980	\$1,407,410
Total	1,521,565	30,740,240
<u>37</u> <u>Jasper</u>		
<i>Excise Tax Reduction</i>	\$1,366,810	\$20,087,005
<i>Supplemental Tuition Support</i>		\$1,166,268
<i>City and Town Police and Fire Pensions</i>		\$2,830
<i>Build Indiana Fund Local Projects</i>		\$2,584,771
<i>Local Road and Street Account Distribution</i>		\$287,833
<i>Indiana Technology Fund</i>	25,778	\$974,492
Total	1,392,588	25,103,200
<u>38</u> <u>Jay</u>		
<i>Excise Tax Reduction</i>	\$549,423	\$9,580,286
<i>Supplemental Tuition Support</i>		\$1,310,482
<i>City and Town Police and Fire Pensions</i>	28,626	\$477,267
<i>Build Indiana Fund Local Projects</i>		\$3,337,620
<i>Local Road and Street Account Distribution</i>		\$221,516
<i>Indiana Technology Fund</i>	8,480	\$685,625
Total	586,529	15,612,796
<u>39</u> <u>Jefferson</u>		
<i>Excise Tax Reduction</i>	\$946,998	\$16,280,281
<i>Supplemental Tuition Support</i>		\$1,548,854
<i>City and Town Police and Fire Pensions</i>	58,788	\$716,518
<i>Build Indiana Fund Local Projects</i>		\$1,426,048
<i>Local Road and Street Account Distribution</i>		\$290,948
<i>Indiana Technology Fund</i>	8,266	\$945,380
Total	1,014,052	21,208,029

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>40 Jennings</u>		
<i>Excise Tax Reduction</i>	\$719,682	\$12,517,408
<i>Supplemental Tuition Support</i>		\$1,448,874
<i>City and Town Police and Fire Pensions</i>	11,073	\$214,448
<i>Build Indiana Fund Local Projects</i>		\$1,668,570
<i>Local Road and Street Account Distribution</i>		\$237,856
<i>Indiana Technology Fund</i>	10,926	\$1,166,859
Total	741,681	17,254,016
<u>41 Johnson</u>		
<i>Excise Tax Reduction</i>	\$6,013,594	\$88,539,447
<i>Supplemental Tuition Support</i>		\$5,282,940
<i>City and Town Police and Fire Pensions</i>	141,711	\$1,827,859
<i>Build Indiana Fund Local Projects</i>		\$5,658,191
<i>Local Road and Street Account Distribution</i>		\$1,075,057
<i>Indiana Technology Fund</i>	127,573	\$3,299,310
Total	6,282,878	105,682,803
<u>42 Knox</u>		
<i>Excise Tax Reduction</i>	\$1,389,249	\$20,522,593
<i>Supplemental Tuition Support</i>		\$2,024,017
<i>City and Town Police and Fire Pensions</i>	111,596	\$1,948,264
<i>Build Indiana Fund Local Projects</i>		\$2,018,755
<i>Local Road and Street Account Distribution</i>		\$371,615
<i>Indiana Technology Fund</i>	26,154	\$1,374,776
<i>Wabash River Heritage</i>		\$295,391
Total	1,526,999	28,555,412
<u>43 Kosciusko</u>		
<i>Excise Tax Reduction</i>	\$2,686,875	\$43,030,160
<i>Supplemental Tuition Support</i>		\$3,491,066
<i>City and Town Police and Fire Pensions</i>	79,891	\$1,083,244
<i>Build Indiana Fund Local Projects</i>		\$9,791,504
<i>Local Road and Street Account Distribution</i>		\$742,974
<i>Indiana Technology Fund</i>	23,352	\$2,429,590
Total	2,790,118	60,568,538
<u>44 LaGrange</u>		
<i>Excise Tax Reduction</i>	\$762,107	\$13,720,601
<i>Supplemental Tuition Support</i>		\$1,256,041
<i>City and Town Police and Fire Pensions</i>		\$1,136,250
<i>Build Indiana Fund Local Projects</i>		\$7,352,372
<i>Local Road and Street Account Distribution</i>		\$240,204
<i>Indiana Technology Fund</i>	15,993	\$863,724
Total	778,100	24,569,193

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>45 Lake</u>		
<i>Excise Tax Reduction</i>	\$17,859,919	\$272,826,566
<i>Supplemental Tuition Support</i>		\$29,080,529
<i>City and Town Police and Fire Pensions</i>	4,188,055	\$68,048,339
<i>Build Indiana Fund Local Projects</i>		\$36,653,316
<i>Local Road and Street Account Distribution</i>		\$4,694,735
<i>Indiana Technology Fund</i>	43,413	\$16,318,250
Total	22,091,387	427,621,735
<u>46 LaPorte</u>		
<i>Excise Tax Reduction</i>	\$3,940,794	\$65,508,418
<i>Supplemental Tuition Support</i>		\$5,737,825
<i>City and Town Police and Fire Pensions</i>	633,536	\$8,827,129
<i>Build Indiana Fund Local Projects</i>		\$13,576,449
<i>Local Road and Street Account Distribution</i>		\$1,165,245
<i>Indiana Technology Fund</i>	15,818	\$2,808,224
Total	4,590,148	97,623,290
<u>47 Lawrence</u>		
<i>Excise Tax Reduction</i>	\$1,498,705	\$25,852,904
<i>Supplemental Tuition Support</i>		\$2,448,566
<i>City and Town Police and Fire Pensions</i>	163,853	\$3,307,824
<i>Build Indiana Fund Local Projects</i>		\$2,141,709
<i>Local Road and Street Account Distribution</i>		\$437,640
<i>Indiana Technology Fund</i>	30,069	\$1,978,925
Total	1,692,627	36,167,568
<u>48 Madison</u>		
<i>Excise Tax Reduction</i>	\$4,320,977	\$81,573,080
<i>Supplemental Tuition Support</i>		\$7,182,410
<i>City and Town Police and Fire Pensions</i>	957,255	\$14,712,140
<i>Build Indiana Fund Local Projects</i>		\$6,950,539
<i>Local Road and Street Account Distribution</i>		\$1,400,432
<i>Indiana Technology Fund</i>	65,057	\$3,764,083
Total	5,343,289	115,582,684
<u>49 Marion</u>		
<i>Excise Tax Reduction</i>	\$30,336,775	\$519,331,453
<i>Supplemental Tuition Support</i>		\$36,075,483
<i>City and Town Police and Fire Pensions</i>	8,108,469	\$115,545,153
<i>Job Creation and Economic Development</i>		\$20,200,000
<i>Build Indiana Fund Local Projects</i>		\$43,929,486
<i>Local Road and Street Account Distribution</i>		\$9,015,621
<i>Indiana Technology Fund</i>	22,333	\$16,168,257
Total	38,467,577	760,265,453

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>50 Marshall</u>		
<i>Excise Tax Reduction</i>	\$1,505,629	\$25,294,754
<i>Supplemental Tuition Support</i>		\$2,728,044
<i>City and Town Police and Fire Pensions</i>	42,677	\$631,912
<i>Build Indiana Fund Local Projects</i>		\$3,605,357
<i>Local Road and Street Account Distribution</i>		\$437,700
<i>Indiana Technology Fund</i>	35,489	\$1,468,513
Total	1,583,795	34,166,280
<u>51 Martin</u>		
<i>Excise Tax Reduction</i>	\$336,596	\$5,246,462
<i>Supplemental Tuition Support</i>		\$667,838
<i>City and Town Police and Fire Pensions</i>	2,603	\$96,236
<i>Build Indiana Fund Local Projects</i>		\$1,457,910
<i>Local Road and Street Account Distribution</i>		\$99,810
<i>Indiana Technology Fund</i>	8,908	\$666,261
Total	348,107	8,234,517
<u>52 Miami</u>		
<i>Excise Tax Reduction</i>	\$1,100,559	\$19,740,502
<i>Supplemental Tuition Support</i>		\$2,341,833
<i>City and Town Police and Fire Pensions</i>	157,719	\$2,491,218
<i>Build Indiana Fund Local Projects</i>		\$1,171,780
<i>Local Road and Street Account Distribution</i>		\$352,708
<i>Indiana Technology Fund</i>	3,709	\$1,660,966
Total	1,261,987	27,759,006
<u>53 Monroe</u>		
<i>Excise Tax Reduction</i>	\$3,997,972	\$58,808,367
<i>Supplemental Tuition Support</i>		\$3,711,526
<i>City and Town Police and Fire Pensions</i>	432,950	\$5,999,898
<i>Build Indiana Fund Local Projects</i>		\$5,421,195
<i>Local Road and Street Account Distribution</i>		\$1,006,252
<i>Indiana Technology Fund</i>		\$1,621,540
Total	4,430,922	76,568,778
<u>54 Montgomery</u>		
<i>Excise Tax Reduction</i>	\$1,266,342	\$20,488,476
<i>Supplemental Tuition Support</i>		\$1,765,798
<i>City and Town Police and Fire Pensions</i>	123,007	\$1,891,750
<i>Build Indiana Fund Local Projects</i>		\$2,499,023
<i>Local Road and Street Account Distribution</i>		\$359,012
<i>Indiana Technology Fund</i>	16,366	\$1,155,137
Total	1,405,715	28,159,196

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>55 Morgan</u>		
<i>Excise Tax Reduction</i>	\$2,665,031	\$43,343,991
<i>Supplemental Tuition Support</i>		\$3,493,479
<i>City and Town Police and Fire Pensions</i>	62,407	\$815,831
<i>Build Indiana Fund Local Projects</i>		\$2,618,383
<i>Local Road and Street Account Distribution</i>		\$630,692
<i>Indiana Technology Fund</i>	28,645	\$1,841,007
Total	<u>2,756,083</u>	<u>52,743,383</u>
<u>56 Newton</u>		
<i>Excise Tax Reduction</i>	\$583,260	\$9,018,172
<i>Supplemental Tuition Support</i>		\$878,432
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$2,492,988
<i>Local Road and Street Account Distribution</i>		\$150,822
<i>Indiana Technology Fund</i>	12,651	\$721,906
Total	<u>595,911</u>	<u>13,262,320</u>
<u>57 Noble</u>		
<i>Excise Tax Reduction</i>	\$1,328,081	\$23,039,262
<i>Supplemental Tuition Support</i>		\$2,324,521
<i>City and Town Police and Fire Pensions</i>	21,651	\$359,045
<i>Build Indiana Fund Local Projects</i>		\$3,366,326
<i>Local Road and Street Account Distribution</i>		\$410,072
<i>Indiana Technology Fund</i>	39,932	\$1,425,970
Total	<u>1,389,664</u>	<u>30,925,196</u>
<u>58 Ohio</u>		
<i>Excise Tax Reduction</i>	\$211,312	\$3,307,938
<i>Supplemental Tuition Support</i>		\$345,335
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$325,067
<i>Local Road and Street Account Distribution</i>		\$54,612
<i>Indiana Technology Fund</i>	8,574	\$393,096
Total	<u>219,886</u>	<u>4,426,048</u>
<u>59 Orange</u>		
<i>Excise Tax Reduction</i>	\$612,044	\$9,821,284
<i>Supplemental Tuition Support</i>		\$1,105,941
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,075,568
<i>Local Road and Street Account Distribution</i>		\$173,183
<i>Indiana Technology Fund</i>	16,099	\$983,076
Total	<u>628,143</u>	<u>13,159,053</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>60 Owen</u>		
<i>Excise Tax Reduction</i>	\$610,490	\$10,203,021
<i>Supplemental Tuition Support</i>		\$1,012,737
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,138,709
<i>Local Road and Street Account Distribution</i>		\$186,703
<i>Indiana Technology Fund</i>	9,437	\$851,359
Total	<u>619,927</u>	<u>13,392,528</u>
<u>61 Parke</u>		
<i>Excise Tax Reduction</i>	\$511,100	\$8,705,321
<i>Supplemental Tuition Support</i>		\$823,801
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$895,100
<i>Local Road and Street Account Distribution</i>		\$147,344
<i>Indiana Technology Fund</i>		\$778,010
Total	<u>511,100</u>	<u>11,349,575</u>
<u>62 Perry</u>		
<i>Excise Tax Reduction</i>	\$563,431	\$9,410,686
<i>Supplemental Tuition Support</i>		\$1,181,805
<i>City and Town Police and Fire Pensions</i>	17,057	\$203,010
<i>Build Indiana Fund Local Projects</i>		\$3,009,321
<i>Local Road and Street Account Distribution</i>		\$172,988
<i>Indiana Technology Fund</i>	14,367	\$978,135
Total	<u>594,855</u>	<u>14,955,945</u>
<u>63 Pike</u>		
<i>Excise Tax Reduction</i>	\$451,723	\$6,886,924
<i>Supplemental Tuition Support</i>		\$505,836
<i>City and Town Police and Fire Pensions</i>	1,262	\$28,344
<i>Build Indiana Fund Local Projects</i>		\$1,446,943
<i>Local Road and Street Account Distribution</i>		\$122,469
<i>Indiana Technology Fund</i>	7,079	\$384,251
Total	<u>460,064</u>	<u>9,374,767</u>
<u>64 Porter</u>		
<i>Excise Tax Reduction</i>	\$7,714,850	\$109,616,825
<i>Supplemental Tuition Support</i>		\$7,357,227
<i>City and Town Police and Fire Pensions</i>	343,911	\$4,410,628
<i>Build Indiana Fund Local Projects</i>		\$14,525,888
<i>Local Road and Street Account Distribution</i>		\$1,461,558
<i>Indiana Technology Fund</i>	74,024	\$3,911,424
Total	<u>8,132,785</u>	<u>141,283,551</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>65 Posey</u>		
<i>Excise Tax Reduction</i>	\$1,212,443	\$17,688,432
<i>Supplemental Tuition Support</i>		\$1,078,029
<i>City and Town Police and Fire Pensions</i>	28,273	\$439,759
<i>Build Indiana Fund Local Projects</i>		\$3,836,183
<i>Local Road and Street Account Distribution</i>		\$255,932
<i>Indiana Technology Fund</i>	35,359	\$1,047,947
Total	<u>1,276,075</u>	<u>24,346,282</u>
<u>66 Pulaski</u>		
<i>Excise Tax Reduction</i>	\$490,195	\$7,785,113
<i>Supplemental Tuition Support</i>		\$728,182
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$765,154
<i>Local Road and Street Account Distribution</i>		\$131,620
<i>Indiana Technology Fund</i>	3,743	\$636,343
Total	<u>493,938</u>	<u>10,046,412</u>
<u>67 Putnam</u>		
<i>Excise Tax Reduction</i>	\$1,157,757	\$19,389,341
<i>Supplemental Tuition Support</i>		\$1,906,393
<i>City and Town Police and Fire Pensions</i>	30,720	\$493,762
<i>Build Indiana Fund Local Projects</i>		\$1,008,802
<i>Local Road and Street Account Distribution</i>		\$301,888
<i>Indiana Technology Fund</i>	9,740	\$1,331,847
Total	<u>1,198,217</u>	<u>24,432,033</u>
<u>68 Randolph</u>		
<i>Excise Tax Reduction</i>	\$773,990	\$13,054,076
<i>Supplemental Tuition Support</i>		\$1,668,326
<i>City and Town Police and Fire Pensions</i>	142,771	\$1,794,376
<i>Build Indiana Fund Local Projects</i>		\$2,661,659
<i>Local Road and Street Account Distribution</i>		\$284,140
<i>Indiana Technology Fund</i>	6,587	\$1,123,473
Total	<u>923,348</u>	<u>20,586,051</u>
<u>69 Ripley</u>		
<i>Excise Tax Reduction</i>	\$959,086	\$15,488,420
<i>Supplemental Tuition Support</i>		\$1,578,663
<i>City and Town Police and Fire Pensions</i>	8,651	\$110,468
<i>Build Indiana Fund Local Projects</i>		\$1,844,623
<i>Local Road and Street Account Distribution</i>		\$271,557
<i>Indiana Technology Fund</i>	22,932	\$1,320,955
Total	<u>990,669</u>	<u>20,614,685</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>70 Rush</u>		
<i>Excise Tax Reduction</i>	\$574,170	\$9,813,997
<i>Supplemental Tuition Support</i>		\$875,492
<i>City and Town Police and Fire Pensions</i>	35,864	\$688,394
<i>Build Indiana Fund Local Projects</i>		\$2,178,572
<i>Local Road and Street Account Distribution</i>		\$176,896
<i>Indiana Technology Fund</i>	4,295	\$431,968
Total	614,329	14,165,319
<u>71 St Joseph</u>		
<i>Excise Tax Reduction</i>	\$8,297,254	\$144,273,931
<i>Supplemental Tuition Support</i>		\$11,357,557
<i>City and Town Police and Fire Pensions</i>	2,142,006	\$28,341,623
<i>Job Creation and Economic Development</i>		\$1,802,848
<i>Build Indiana Fund Local Projects</i>		\$17,129,849
<i>Local Road and Street Account Distribution</i>		\$2,752,812
<i>Indiana Technology Fund</i>	33,257	\$3,615,355
Total	10,472,517	209,273,975
<u>72 Scott</u>		
<i>Excise Tax Reduction</i>	\$607,614	\$10,740,350
<i>Supplemental Tuition Support</i>		\$1,391,995
<i>City and Town Police and Fire Pensions</i>	22,480	\$522,622
<i>Build Indiana Fund Local Projects</i>		\$1,609,145
<i>Local Road and Street Account Distribution</i>		\$224,154
<i>Indiana Technology Fund</i>	8,777	\$1,167,272
Total	638,871	15,655,537
<u>73 Shelby</u>		
<i>Excise Tax Reduction</i>	\$1,537,802	\$25,769,133
<i>Supplemental Tuition Support</i>		\$2,330,442
<i>City and Town Police and Fire Pensions</i>	113,839	\$2,032,389
<i>Build Indiana Fund Local Projects</i>		\$2,393,104
<i>Local Road and Street Account Distribution</i>		\$437,052
<i>Indiana Technology Fund</i>	9,600	\$1,425,203
Total	1,661,241	34,387,323
<u>74 Spencer</u>		
<i>Excise Tax Reduction</i>	\$829,931	\$12,488,062
<i>Supplemental Tuition Support</i>		\$976,669
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,101,606
<i>Local Road and Street Account Distribution</i>		\$191,145
<i>Indiana Technology Fund</i>	25,804	\$2,719,210
Total	855,735	17,476,692

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>75 Starke</u>		
<i>Excise Tax Reduction</i>	\$770,225	\$12,035,711
<i>Supplemental Tuition Support</i>		\$1,470,095
<i>City and Town Police and Fire Pensions</i>	7,796	\$100,210
<i>Build Indiana Fund Local Projects</i>		\$906,622
<i>Local Road and Street Account Distribution</i>		\$229,963
<i>Indiana Technology Fund</i>	13,941	\$1,256,776
Total	791,962	15,999,377
<u>76 Steuben</u>		
<i>Excise Tax Reduction</i>	\$1,142,759	\$19,293,909
<i>Supplemental Tuition Support</i>		\$1,783,827
<i>City and Town Police and Fire Pensions</i>	30,645	\$367,842
<i>Build Indiana Fund Local Projects</i>		\$2,130,945
<i>Local Road and Street Account Distribution</i>		\$324,721
<i>Indiana Technology Fund</i>	20,553	\$986,692
Total	1,193,957	24,887,936
<u>77 Sullivan</u>		
<i>Excise Tax Reduction</i>	\$807,402	\$11,264,353
<i>Supplemental Tuition Support</i>		\$1,007,727
<i>City and Town Police and Fire Pensions</i>	19,548	\$530,673
<i>Build Indiana Fund Local Projects</i>		\$4,511,937
<i>Local Road and Street Account Distribution</i>		\$188,783
<i>Indiana Technology Fund</i>		\$640,758
Total	826,950	18,144,232
<u>78 Switzerland</u>		
<i>Excise Tax Reduction</i>	\$256,033	\$4,469,147
<i>Supplemental Tuition Support</i>		\$507,129
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$657,500
<i>Local Road and Street Account Distribution</i>		\$71,077
<i>Indiana Technology Fund</i>		\$559,112
Total	256,033	6,263,965
<u>79 Tippecanoe</u>		
<i>Excise Tax Reduction</i>	\$6,261,214	\$85,559,102
<i>Supplemental Tuition Support</i>		\$4,744,209
<i>City and Town Police and Fire Pensions</i>	707,096	\$10,256,160
<i>Build Indiana Fund Local Projects</i>		\$6,730,858
<i>Local Road and Street Account Distribution</i>		\$1,259,151
<i>Indiana Technology Fund</i>		\$2,131,147
<i>Wabash River Heritage</i>		\$387,816
Total	6,968,310	111,068,443

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>80 Tipton</u>		
<i>Excise Tax Reduction</i>	\$727,680	\$12,717,578
<i>Supplemental Tuition Support</i>		\$942,435
<i>City and Town Police and Fire Pensions</i>	32,371	\$511,541
<i>Build Indiana Fund Local Projects</i>		\$826,990
<i>Local Road and Street Account Distribution</i>		\$178,910
<i>Indiana Technology Fund</i>	19,328	\$719,126
Total	<u>779,379</u>	<u>15,896,579</u>
<u>81 Union</u>		
<i>Excise Tax Reduction</i>	\$226,242	\$3,793,820
<i>Supplemental Tuition Support</i>		\$476,805
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$634,969
<i>Local Road and Street Account Distribution</i>		\$71,595
<i>Indiana Technology Fund</i>	3,055	\$416,230
Total	<u>229,297</u>	<u>5,393,420</u>
<u>82 Vanderburgh</u>		
<i>Excise Tax Reduction</i>	\$6,416,771	\$104,498,473
<i>Supplemental Tuition Support</i>		\$6,736,476
<i>City and Town Police and Fire Pensions</i>	1,623,892	\$23,284,391
<i>Build Indiana Fund Local Projects</i>		\$14,149,632
<i>Local Road and Street Account Distribution</i>		\$1,753,660
<i>Indiana Technology Fund</i>	60,072	\$2,836,652
Total	<u>8,100,735</u>	<u>153,259,284</u>
<u>83 Vermillion</u>		
<i>Excise Tax Reduction</i>	\$611,697	\$9,481,044
<i>Supplemental Tuition Support</i>		\$821,648
<i>City and Town Police and Fire Pensions</i>	12,921	\$273,774
<i>Build Indiana Fund Local Projects</i>		\$2,358,659
<i>Local Road and Street Account Distribution</i>		\$172,774
<i>Indiana Technology Fund</i>	14,443	\$772,126
Total	<u>639,061</u>	<u>13,880,026</u>
<u>84 Vigo</u>		
<i>Excise Tax Reduction</i>	\$3,365,743	\$53,591,682
<i>Supplemental Tuition Support</i>		\$5,189,654
<i>City and Town Police and Fire Pensions</i>	660,493	\$9,347,462
<i>Build Indiana Fund Local Projects</i>		\$6,502,648
<i>Local Road and Street Account Distribution</i>		\$1,037,591
<i>Indiana Technology Fund</i>	18,978	\$1,985,841
<i>Wabash River Heritage</i>		\$314,989
Total	<u>4,045,214</u>	<u>77,969,868</u>

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>85 Wabash</u>		
<i>Excise Tax Reduction</i>	\$1,061,894	\$18,566,831
<i>Supplemental Tuition Support</i>		\$2,093,298
<i>City and Town Police and Fire Pensions</i>	160,761	\$2,356,380
<i>Build Indiana Fund Local Projects</i>		\$1,062,538
<i>Local Road and Street Account Distribution</i>		\$352,648
<i>Indiana Technology Fund</i>	11,777	\$1,206,972
<i>Wabash River Heritage</i>		\$190,967
Total	1,234,432	25,829,635
<u>86 Warren</u>		
<i>Excise Tax Reduction</i>	\$369,729	\$5,408,502
<i>Supplemental Tuition Support</i>		\$393,816
<i>City and Town Police and Fire Pensions</i>		\$0
<i>Build Indiana Fund Local Projects</i>		\$1,094,839
<i>Local Road and Street Account Distribution</i>		\$84,747
<i>Indiana Technology Fund</i>		\$334,857
<i>Wabash River Heritage</i>		\$243,742
Total	369,729	7,560,504
<u>87 Warrick</u>		
<i>Excise Tax Reduction</i>	\$2,702,801	\$38,114,217
<i>Supplemental Tuition Support</i>		\$2,332,781
<i>City and Town Police and Fire Pensions</i>	31,570	\$507,412
<i>Build Indiana Fund Local Projects</i>		\$2,456,742
<i>Local Road and Street Account Distribution</i>		\$506,942
<i>Indiana Technology Fund</i>	47,097	\$1,437,069
Total	2,781,468	45,355,162
<u>88 Washington</u>		
<i>Excise Tax Reduction</i>	\$794,309	\$13,254,370
<i>Supplemental Tuition Support</i>		\$1,495,951
<i>City and Town Police and Fire Pensions</i>	23,135	\$365,156
<i>Build Indiana Fund Local Projects</i>		\$1,442,079
<i>Local Road and Street Account Distribution</i>		\$244,659
<i>Indiana Technology Fund</i>	3,743	\$1,091,132
Total	821,187	17,893,347
<u>89 Wayne</u>		
<i>Excise Tax Reduction</i>	\$1,838,095	\$32,934,581
<i>Supplemental Tuition Support</i>		\$4,069,959
<i>City and Town Police and Fire Pensions</i>	467,997	\$8,223,185
<i>Build Indiana Fund Local Projects</i>		\$9,665,453
<i>Local Road and Street Account Distribution</i>		\$749,923
<i>Indiana Technology Fund</i>	10,034	\$2,318,607
Total	2,316,126	57,961,707

County Name	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>90 Wells</u>		
<i>Excise Tax Reduction</i>	\$903,440	\$15,079,540
<i>Supplemental Tuition Support</i>		\$1,605,390
<i>City and Town Police and Fire Pensions</i>	33,288	\$417,408
<i>Build Indiana Fund Local Projects</i>		\$2,716,190
<i>Local Road and Street Account Distribution</i>		\$279,153
<i>Indiana Technology Fund</i>	18,175	\$922,196
<i>Wabash River Heritage</i>		\$62,976
Total	<u>954,903</u>	<u>21,082,853</u>
<u>91 White</u>		
<i>Excise Tax Reduction</i>	\$940,930	\$15,059,150
<i>Supplemental Tuition Support</i>		\$1,520,307
<i>City and Town Police and Fire Pensions</i>	37,814	\$470,221
<i>Build Indiana Fund Local Projects</i>		\$1,509,660
<i>Local Road and Street Account Distribution</i>		\$262,157
<i>Indiana Technology Fund</i>	20,515	\$1,222,623
Total	<u>999,259</u>	<u>20,044,118</u>
<u>92 Whitley</u>		
<i>Excise Tax Reduction</i>	\$1,203,249	\$19,110,022
<i>Supplemental Tuition Support</i>		\$2,298,835
<i>City and Town Police and Fire Pensions</i>	25,301	\$443,842
<i>Build Indiana Fund Local Projects</i>		\$4,062,612
<i>Local Road and Street Account Distribution</i>		\$304,925
<i>Indiana Technology Fund</i>	19,368	\$1,237,687
Total	<u>1,247,918</u>	<u>27,457,923</u>
State Subtotal - Distributions to Counties	<u>268,113,937</u>	<u>5,109,245,975</u>

	Fiscal Year 2012	Cumulative Total Fiscal Years 1989 - 2012
<u>Distributions not allocated to specific counties</u>		
<i>Teachers' Retirement Fund Pre-1996 Account</i>	\$30,000,000	\$617,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>Build Indiana Fund Local Projects</i>		2,435,100
<i>Local Police and Fire not Specifically Allocated</i>		43,606,413
<i>Indiana Technology Fund</i>	2,173,497	37,562,349
<i>Higher Education Technology</i>		29,000,000
<i>21st Century Research and Technology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nanotechnology</i>		5,000,000
<i>Department of Natural Resources State Projects</i>		1,163,781
<i>Indiana Department of Transportation Projects</i>		6,156,839
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		291,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		72,500,000
<i>Excise Cut Replacement Account</i>		2,317,171
<i>Other State & Local Distributions</i>		8,160,253
<i>I-Light</i>	1,471,833	4,943,666
<i>IHETS</i>	491,438	1,593,189
<i>Gigapop</i>	656,158	2,084,267
<i>Education Alliance</i>	1,090,452	1,880,848
<i>Education Services</i>		1,390,449
<i>Degree Link</i>	460,245	1,461,955
<i>Workforce Centers</i>	732,794	2,327,698
<i>Midwest Higher Education</i>	95,000	285,000
<i>David Ford Fund</i>	3,428,969	11,048,899
<i>Airport Development</i>	1,700,000	4,100,000
<i>Lake Shafer</i>		40,386
Total	<u>42,300,386</u>	<u>1,687,343,226</u>
Grand Total - Distributions	<u>310,414,323</u>	<u>6,796,589,201</u>

Table 3
Distribution of Admissions Tax and Wagering Tax
Fiscal Year 2012
and Cumulative: FY 1996 through FY 2012
(in Dollars)

	Fiscal Year 2012	Cumulative Total Fiscal Years 1996-2012
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$75,142,106	\$1,402,877,696
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund		2,767,882,879
Distribution to Meet Admissions Tax Hold Harmless Guarantee	40,688,480	382,657,618
Distribution to State General Fund	357,370,326	1,318,641,070
Local Revenue Sharing **	33,000,000	330,000,000
Distribution to Lottery and Gaming Surplus Account	98,489,595	2,332,494,055
Distribution to Local Units	99,315,132	1,429,556,729
Indiana Economic Development Commission	91,132	178,905
Indiana Gaming Commission Administrative	1,381,506	42,674,709
Gambling at Racetracks		
Slot Machine Wagering Tax to State Property Tax Reduction Trust Fund		49,279,708
Slot Machine Wagering Tax to State General Fund	117,561,718	432,470,028
15% of AGR Share to General Fund	10,661,026	27,161,748
15% of AGR Share to Breed Funds***	23,288,123	96,436,601
County Wagering Fees	14,030,510	52,070,314
Supplemental Wagering Fees	4,676,837	17,356,771
Grand Total	875,696,490	10,681,738,830

* In FY 2012, \$496.5 million in wagering tax revenues were deposited in the State General Fund. In September 2011, \$40.7 million was transferred from the State General Fund to state and local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2012, \$98.5 million was transferred from the State General Fund to the Build Indiana Fund (BIF) to meet the statutory requirement.

** P.L. 224-2003 required the \$33.0 million set aside for local revenue sharing for FY 2003 to be deposited in the State General Fund. In FY 2004, and years thereafter, \$33.0 million was distributed to the local units in counties which do not have a riverboat casino.

*** Starting in FY 2011, this table also reports the current year and cumulative distribution to Breed Development Funds from slots operations at racetracks.

Table 4
Distribution of Riverboat Admissions Tax to State and Local Units
Fiscal Year 2012
and Cumulative: FY 1996 through FY 2012
(In Dollars)

	Fiscal Year 2012*	Cumulative Total Fiscal Years 1996-2012*
Indiana Horse Racing Commission***		\$291,683,628
Lake County**	\$17,229,857	265,512,663
Harrison County	10,977,457	140,263,133
Dearborn County	7,179,553	104,864,491
Lawrenceburg	7,179,553	104,864,491
Gary**	6,190,988	97,782,651
State Fair Commission	6,131,339	89,681,316
Hammond**	5,294,238	84,547,633
East Chicago**	5,744,632	83,182,373
State General Fund***	16,792,411	64,846,025
Division of Mental Health and Addiction	4,087,518	59,786,947
LaPorte County	3,857,351	54,736,535
Michigan City	3,857,351	54,736,535
Switzerland County	4,812,932	53,169,710
Ohio County	2,618,244	42,272,018
Rising Sun	2,618,244	42,272,018
Evansville	2,095,350	33,772,724
Vanderburgh County	2,095,350	33,772,724
Lake County Convention and Visitors Bureau	1,550,673	24,858,298
Dearborn County Convention and Visitors Bureau	717,949	10,486,354
Harrison County Convention and Visitors Bureau	548,868	7,013,094
Indiana Economic Development Corporation	913,885	6,300,689
LaPorte County Convention and Visitors Bureau	385,732	5,473,605
Orange County	874,241	5,109,023
Ohio County Convention and Visitors Bureau	261,822	4,227,163
Vanderburgh County Convention and Visitors Bureau	209,533	3,377,243
West Baden Hotel Preservation & Maintenance Fund		2,735,531
Switzerland County Convention and Visitors Bureau	240,644	2,658,461
French Lick	397,477	2,526,200
West Baden Springs	397,477	2,526,200
Orange County Development Commission		2,251,188
North West Indiana Law Enforcement Training Center	172,297	1,692,728
Paoli	198,813	1,161,359
Orleans	198,813	1,161,359
Historic Hotel Preservation Commission		229,216
Grand Total	115,830,585	1,785,535,327

* The distributions include supplemental distributions from GF/PTRF to meet the fiscal year guaranteed level. The FY 2013 supplemental distribution of \$40.0 million made from the State General Fund in September 2012 is not included in this total.

** \$8.8 million shown to Lake County units for FY 2012 were reimbursed to the State General Fund for property tax credits provided during tax years 2007 and 2008. In total, \$79.1 million has been reimbursed to the state between 2005 and 2012.

*** As required by HEA 1835-2007, in FY 2012 the Indiana Horse Racing Commission's share of \$16.8 million of admissions tax revenue was deposited in the State General Fund.

Table 5*
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2012
and Cumulative: FY 1996 through FY 2012
(In Dollars)

	Fiscal Year 2012	Cumulative Total Fiscal Years 1996-2012
Lawrenceburg	\$17,686,963	\$253,794,609
Hammond	13,749,023	205,886,916
East Chicago	13,549,654	191,399,023
Gary	10,595,682	190,114,076
Harrison County	11,767,667	151,400,317
Michigan City	9,556,783	134,581,269
Rising Sun	4,700,424	102,134,912
Evansville	4,760,340	80,213,322
Switzerland County	5,111,269	58,856,499
West Baden Hotel Preservation & Maintenance Fund		16,304,398
Orange County	1,640,371	9,298,530
French Lick	1,458,107	8,336,959
West Baden Springs	1,458,107	8,336,959
Orange County Development Commission		6,234,459
Orleans	911,317	4,807,854
Paoli	911,317	4,807,854
Orange County Convention & Visitors Bureau	1,458,107	1,759,988
Historic Hotel Preservation Commission		1,288,784
Grand Total	99,315,132	1,429,556,729

* This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the guarantee of \$250.0 million for each fiscal year. The Orange County casino distribution is illustrated in Figure 5.

TABLE 6 ^{(1) (2)}

**DISTRIBUTION OF FY 2012 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY
(In Dollars)**

<u>COUNTY</u>	<u>AMOUNT</u>	<u>COUNTY</u>	<u>AMOUNT</u>
Adams	\$210,426	Madison	\$834,559
Allen	2,076,723	Marion	5,384,751
Bartholomew	447,043	Marshall	282,413
Benton	58,957	Martin	64,890
Blackford	87,913	Miami	225,802
Boone	288,539	Monroe	754,487
Brown	93,601	Montgomery	235,484
Carroll	126,193	Morgan	417,342
Cass	256,141	Newton	91,155
Clark	603,725	Noble	289,591
Clay	166,188	Ohio	
Clinton	211,935	Orange	
Crawford	67,230	Owen	136,338
Daviess	186,615	Parke	107,895
Dearborn		Perry	118,271
Decatur	153,666	Pike	80,334
DeKalb	252,105	Porter	918,667
Delaware	743,261	Posey	169,349
Dubois	248,281	Pulaski	86,079
Elkhart	1,143,912	Putnam	225,408
Fayette	160,131	Randolph	171,476
Floyd	443,213	Ripley	165,982
Fountain	112,357	Rush	114,278
Franklin	138,622	St. Joseph	1,661,877
Fulton	128,359	Scott	143,684
Gibson	203,386	Shelby	271,880
Grant	459,359	Spencer	127,608
Greene	207,498	Starke	147,414
Hamilton	1,534,032	Steuben	207,854
Hancock	346,639	Sullivan	136,119
Harrison		Switzerland	
Hendricks	651,418	Tippecanoe	932,166
Henry	303,565	Tipton	103,739
Howard	531,708	Union	45,990
Huntington	238,275	Vanderburgh	
Jackson	258,676	Vermillion	105,060
Jasper	188,010	Vigo	662,400
Jay	136,463	Wabash	218,781
Jefferson	198,411	Warren	52,686
Jennings	172,434	Warrick	327,815
Johnson	792,111	Washington	170,362
Knox	245,665	Wayne	444,927
Kosciusko	463,451	Wells	172,722
LaGrange	218,462	White	158,122
Lake		Whitley	192,165
LaPorte			
Lawrence	287,381	TOTAL	33,000,000

Note:

(1) This table represents the distribution of the first \$33.0 million of riverboat wagering tax revenues from casinos other than the Orange County casino. The revenue is distributed among counties that do not have a casino.

(2) The County Auditor distributes the county total to cities and towns in the county according to the ratio the city's or town's population bears to the total county population. The amount remaining after the distributions to the cities and towns is the county's share.

Appendix I

Historical Expenditure Detail

1. **Excise Tax Relief:** The 1990 Lottery Act amendments reduced automobile excise taxes effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund. P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. **Tuition Support:** The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. **Teachers' Retirement Fund:** The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teachers' Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a transfer from lottery profits to the Pension Stabilization Fund of \$30 million each fiscal year. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Stabilization Fund receiving \$35 million for FY 2011. The fund received \$30 million in FY 2012. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224-2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

4. Police and Fire Pensions: The 1989 Lottery Act provided that \$10.0 million of Hoosier Lottery profits would be used annually to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31, 2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30 million of lottery revenues. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Relief Fund receiving \$35 million for FY 2011. The fund received \$30 million in FY 2012. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2012. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Other State & Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002, the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies was transferred to the State General Fund.

The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2012. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund. P.L. 182-2009(ss) appropriated a total of \$22.0 million from the Build Indiana Fund for the FY 2010-11 biennium for several state projects. \$14.2 M was spent on other state and local projects in FY 2012.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the FY 1998-1999 biennium, P.L. 273-1999 appropriated \$76.0 million for the FY 2000-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the FY 2002-2003 biennium. The FY 2002-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;

- \$4.0 million to the Intelnet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004-2005 biennium, P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects. P.L. 234-2007 appropriated \$5.0 million for FY 2008 and \$5.0 million for FY 2009 for these projects. P.L. 182-2009(ss) appropriated \$4.3 million for FY 2010 and \$4.3 million for FY 2011 towards the technology fund projects. Actual distributions to the local entities in FY 2012 are reflected in *Table 1* and *Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They are also intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50.0 million for the FY 2000-2001 biennium and \$50.0 million for the FY 2002-2003 biennium. During FY 2002, the Budget Committee completed the approval for the \$50.0 million appropriated for the FY 2000-2001 biennium. In FY 2002, administrative costs up to \$700,000 were approved and distributed from the FY 2002 appropriation. In total, the 21st Century Research and Technology Fund received disbursements amounting to \$50.7 million during FY1999-2004. In April of 2002, the remaining \$49.3 million of the FY 2002-2003 appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2002-2003 appropriation and instead appropriated \$15.0 million for FY 2003 and FY 2004 from the General Fund. The \$15.0 million appropriated for FY 2004 was cancelled and P.L. 246-2005 appropriated \$75.0 million for the FY 2005-2006 biennium from the "Tobacco Master Settlement Agreement."

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion grants to public television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 million was distributed between FY 2000 and FY 2003. Subsequently, the Budget Committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the FY 2001-2002 biennium for Indiana University's Proton Therapy Center, which provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the FY 2002-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005, the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April of 2005 from the Build Indiana Fund.

13. Higher Education Technology: P.L. 291-2001 appropriated \$58.0 million for the FY 2002-2003 biennium for higher education technology projects. In April of 2002, \$29.0 million of this appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund & General Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting in January 2009, the wagering tax revenue is deposited in the State General Fund. The PTRF/GF received a total of \$3,729.2 million in excess riverboat wagering taxes between FY 2003 and FY 2011. The General Fund also received \$331.4 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing, but was transferred to the State General Fund on June 30, 2003.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

Appendix II

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat and racino tax distributions for FY 2012 and the cumulative amount since FY 1996. *Tables 4* and *5* present the riverboat admissions and wagering tax distributions as received by specific state and local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2012 and cumulative since FY 1996. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the State General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, LaPorte, Ohio, Switzerland and Vanderburgh Counties:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.10 to the county convention and visitor bureau or promotion fund
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.09 to the county convention and visitor bureau or promotion fund (capped at 90% of FY 2002 level)
- \$0.10 to the Northwest Indiana Law Enforcement Training Academy (capped at 10% of the FY 2002 level provided to the Convention Bureau)
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. In FY 2012, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen's associations exceeded the guaranteed distribution to the IHRC. The IHRC portion of admissions tax was deposited in the State General Fund.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Distributions of admissions tax collected after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plans. Admissions tax revenues from the Orange County casino were distributed as follows in FY 2012:

- 29.33% to Orange County
- 26.67% divided equally between French Lick and West Baden Springs
- 6.67% to the Town of Orleans
- 6.67% to the Town of Paoli
- 30.66% to the Indiana Economic Development Corporation

Table 5 displays the riverboat wagering tax distributions to local units in FY 2012 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002, the tax is paid on: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling. Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$150M up to \$600M	35%
Over \$600M	40%

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino.

After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.

In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002(ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the State General Fund.

Wagering tax revenues from the Orange County casino were distributed as follows in FY 2012:

- 9% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 19% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 8% to the Orange County Development Commission
- 5% to the town of Orleans
- 5% to the town of Paoli
- 0.5% to the IEDC
- 37.5% to the General Fund

If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. Distributions of wagering tax collected after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plan.

P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figures 6* and *7* illustrate the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Reduction Trust Fund (PTRTF). The fund also received Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Relief Fund and the Property Tax Reduction Trust Fund in Indiana law to the State General Fund.

P.L. 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided the Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at \$250 in the first year and an annual renewal fee based on the preceding year's adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from \$50 for the lowest tier to \$26,000 for the highest tier. Any retailer with adjusted gross revenue of at least \$3 million is required to pay a renewal fee of \$26,000. The annual license fee is \$1,000 for a distributor and \$1,500 for a manufacturer. This law was effective starting in FY 2009.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991(ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002(ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003. The 2005 Budget Act is P.L. 246-2005, signed May 13, 2005. P.L. 91-2006 signed March 20, 2006. P.L. 233 & 234-2007 signed May 11, 2007. P.L. 146 & P.L. 95-2008 signed March 19, 2008, P.L. 142-2009(ss) signed May 12, 2009, P.L. 182-2009(ss) signed June 30, 2009, and P.L. 229-2011 signed May 10, 2011.